



WISCONSIN

2022 ADOPTED BUDGET

2022 ADOPTED BUDGET TABLE OF CONTENTS

TITLE	PAGE(S)
Cover Letter.....	1-2
List of County Board Supervisors.....	3
County Board Supervisors by Committee.....	4-5
Organizational Chart.....	6
List of Department Heads.....	7
Departments by Function.....	8
Budget Process.....	9-10
2022 Budget Summary.....	11-12
Budget (2022 Adopted) versus (Estimated 2021) by Department.....	13-14
2022 Budget Summary Charts.....	15
Levy by Function	
Expenditures by Function	
Tax Rates for the Past 12 Years	
Tax Levy Trend for the Past 12 Years	
2022 Budgeted Revenues Chart.....	16
Equalized Values of Property Graph.....	17
Long Term Debt.....	18
Long Term Financing Structure 2022-2030.....	19
2022 Adopted Capital Projects.....	20
Adopted Five Year Capital Plan for 2022 – 2026.....	21
Five Year Capital Plan Chart.....	22
 Budgeted Expenses by Fund	
Consolidated Budget Summary.....	23-27
General Fund Summary.....	28-31
Special Revenue Fund Summary.....	32-34
Debt Service Fund Summary.....	35-37
Capital Projects Fund Summary.....	38-40
Transportation Fund Summary.....	41-42
Enterprise (Health Care Center) Fund Summary.....	43-45
Internal Services Fund Summary.....	46-49
 Budgeted Expenses by Department	
Building Services.....	50-53
Clerk of Courts.....	54-56
Corporation Counsel.....	57-59
County Administrator.....	60-62
County Board.....	63-64
County Clerk.....	65-67
Court Commissioner.....	68-70
District Attorney.....	71-73
Employee Benefits Insurance.....	74-76
Finance.....	77-79
Health & Human Services.....	80-83

Budgeted Expenses by Department (cont.)

Human Resources	84-86
Information Technology	87-89
Medical Examiner	90-91
Non-Departmental	92-94
Planning & Conservation (Includes Board of Adjustments)	95-99
Property/Liability Insurance	100-101
Register of Deeds	102-104
Rocky Knoll	105-107
Sheriff	108-112
Transportation – Airport Division	113-115
Transportation – Highway Division	116-120
Treasurer.....	121-123
UW Extension	124-126
UW Green Bay – Sheboygan Campus	127-129
Veterans Commission	130-131
Veterans Services	132-133



SHEBOYGAN COUNTY

Vernon Koch
Chairman of the Board

Adam N. Payne
County Administrator

November 2, 2021

Honorable Members of the Sheboygan County Board of Supervisors and
Residents of Sheboygan County

Ladies and Gentlemen:

We are pleased to present the Sheboygan County Annual Budget for Fiscal Year 2022. This document builds on past accomplishments and existing strengths, while continuously striving to improve and meet the future needs of Sheboygan County residents.

Sheboygan County is recognized as a leader of responsive and cost-effective local government. We strive to provide excellent service in a fiscally responsible manner, and the 2022 budget continues this track record. The 2022 Sheboygan County Budget will increase the property tax levy 1.14%, or \$585,430. The tax levy increase includes capturing net new construction, which increased 1.95%, or \$869,255. There is a 5.56% increase in aid to local libraries, or \$86,267. Debt service will decrease by 7.46%, or \$403,141. There is an increase in Bridge Aid of \$54,376 and a small decrease in levy equal to the change in Personal Property Aid of \$21,327. With the increase of equalized value (without Tax Incremental Districts) of 5.56%, the tax rate will decrease to \$4.77, a 19-cent reduction from the 2021 rate, or a reduction of 4.01%.

Some of the key components represented in the 2022 budget include:

- **Investments in staffing and facility upgrades at the Rocky Knoll Health Care Center**
- **Enhanced child welfare and behavioral health services**
- **Maintaining and improving our transportation system**
- **Implementing new senior nutrition services**
- **Expanding the Sheriff's Department Alternatives to Incarceration Unit**
- **Additional staff support in the Clerk of Courts Department**
- **Co-locating Economic Support at the Aging & Disability Resource Center**
- **Replacement of the asphalt plant**
- **Exterior restoration for the Taylor House at the Sheboygan County Museum**
- **Repairs and equipment replacement at the Jail and Detention Center**
- **Recreational and environmental enhancements at the Sheboygan County Marsh and Amsterdam Dunes**

Honorable Members of the Sheboygan County Board of Supervisors and
Residents of Sheboygan County
November 2, 2021
Page 2

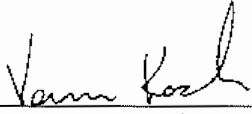
The budget supports 19 departments, 850 employees, implementing over 200 programs and services. Our programs and services include maintaining the safety of our highways and roads, law enforcement, protecting our environment and natural resources, providing vital records, land records, and critical health and human services for the mentally ill, elderly, physically disabled children, and the financially poor.

We also operate a thriving airport and provide the facilities for the UW-Green Bay-Sheboygan Campus, both vital to economic development.

Sheboygan County has a solid and stable fiscal track record. We have healthy fiscal reserves, an excellent bond rating, and are effectively meeting the demands of providing high quality services in a fiscally responsible manner. To accomplish this, we have made numerous cost-saving changes, conducted department operational reviews, completed county-wide program evaluation and prioritization processes, proactively sought community input, and made timely decisions that helped position us for success. Since 2011, the average annual percentage change to the budget is 1.22%.

The budget reflects a tremendous team effort among County Board Supervisors, Department Heads and many others to build on our organization's past accomplishments and to improve how we meet the needs of Sheboygan County residents. The County budget process continues to be very effective and the approach has contributed to Sheboygan County being a leader providing responsive and cost-effective services.

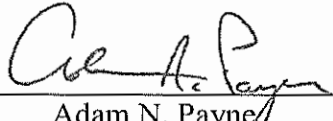
We want to thank the Sheboygan County Board, Department Heads and staff for the hard work and support in preparing the 2022 Budget. Our commitment to the citizens of Sheboygan County will continue to influence our decisions regarding future budgets, programs and the services we provide.



Vernon C. Koch
Chairman of the Board



William C. Goehring
Chairman of the Finance Committee



Adam N. Payne
County Administrator

COUNTY OF SHEBOYGAN, WISCONSIN

COUNTY BOARD OF SUPERVISORS

Term Expires April, 2022

Vernon C. KochChairperson

Robert J. ZiegelbauerVice-Chairperson

Keith Abler

Marilyn Montemayor

Al Bosman

Henry Nelson

Curt A. Brauer

Charlette Nennig

Rebecca Clarke

Michael S. Ogea

Fran Damp

Edward J. Procek

William C. Goehring

Vicky Schneider

Paul A. Gruber

Wendy A. Schobert

Brian C. Hoffmann

Brian Smith

Jacob Immel

Roger L. TeStroete

Gerald Jorgensen

Jacqueline Veldman

Jon Kuhlow

Thomas Wegner

George H. Kulow

OFFICIALS OF THE COUNTY OF SHEBOYGAN, WISCONSIN

COUNTY BOARD OF SUPERVISORS

BOARD YEAR 2021 - 2022

(Term Expires April, 2022)

Chairperson..... Vernon C. Koch
Vice-Chairperson Robert J. Ziegelbauer

ELECTED

EXECUTIVE COMMITTEE

Vernon C. Koch, Chairperson
Robert J. Ziegelbauer, Vice-Chairperson
William C. Goehring, Secretary

Edward J. Procek
Keith Abler

APPOINTED

FINANCE COMMITTEE

William C. Goehring, Chairperson
Roger L. TeStroete, Vice-Chairperson
Keith Abler, Secretary

Thomas Wegner
Robert J. Ziegelbauer

HEALTH & HUMAN SERVICES COMMITTEE

Brian C. Hoffmann, Chairperson
Curt A. Brauer, Vice-Chairperson
William C. Goehring, Secretary
Marilyn Montemayor
Wendy Schobert

Vicky Schneider
Jeanne Kliejunas (*)
Diane Oppeneer (*)
Larry Samet (*)

(*) Not a County Board Member

HEALTH CARE CENTER COMMITTEE

Jacqueline Veldman, Chairperson
Curt A. Brauer, Vice-Chairperson
Al J. Bosman, Secretary

Fran M. Damp
Marilyn Montemayor

HUMAN RESOURCES COMMITTEE

Fran M. Damp, Chairperson
Roger L. TeStroete, Vice-Chairperson
Edward J. Procek, Secretary

Charlette Nennig
Vicky Schneider

LAW COMMITTEE

Charlette Nennig, Chairperson
Gerald Jorgensen, Vice-Chairperson
Brian C. Hoffmann, Secretary

Paul Gruber
Wendy Schobert

PLANNING, RESOURCES, AGRICULTURE & EXTENSION COMMITTEE

Keith Abler, Chairperson
Michael Ogea, Vice-Chairperson
Rebecca Clarke, Secretary

Henry M. Nelson
Paul Gruber

PROPERTY COMMITTEE

Henry M. Nelson, Chairperson
Jacob Immel, Vice-Chairperson
Brian Smith, Secretary

George Kulow
Jon Kuhlow

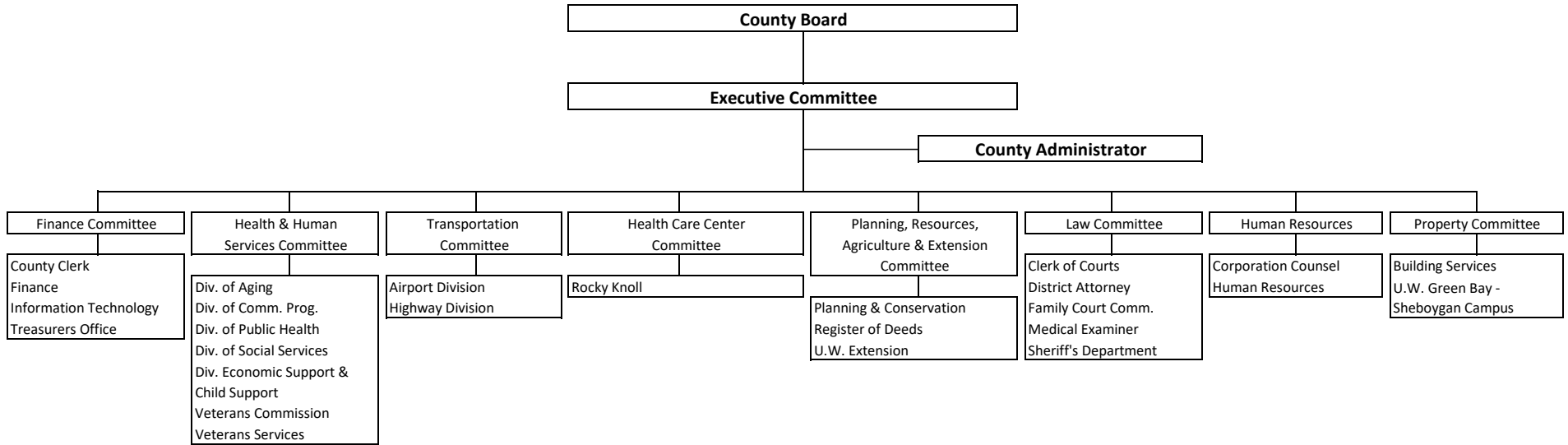
TRANSPORTATION COMMITTEE

Roger L. TeStroete, Chairperson
Thomas Wegner, Vice-Chairperson
Al J. Bosman, Secretary

Jacqueline Veldman
Robert J. Ziegelbauer

(*) Not a County Board Member

**COUNTY OF SHEBOYGAN, WISCONSIN
ORGANIZATIONAL CHART**



COUNTY OF SHEBOYGAN, WISCONSIN

OFFICES AND DEPARTMENTS

Chief Administrative Officer

County Administrator Adam N. Payne

Department Heads

Building Services James TeBeest

Clerk of Courts* Melody Lorge

County Clerk* Jon Dolson

Court Commissioner Ryan O'Rourke

Corporation Counsel** Atty. Crystal Fieber

District Attorney* Joel Urmanski

Finance Wendy A. Charnon

Health & Human Services Matt Strittmater

Health Care Center Kayla Clinton

Human Resources Dennis Miller

Information Technology Chris Lewinski

Medical Examiner Chris Nehring

Planning & Conservation Aaron Brault

Register of Deeds* Ellen Schleicher

Sheriff* Cory Roeseler

Transportation Greg Schnell

Treasurer* Laura M. Henning-Lorenz

University of Wisconsin-Extension*** Cindy Sarkady

University of Wisconsin Green Bay – Sheboygan Campus*** James Schramm

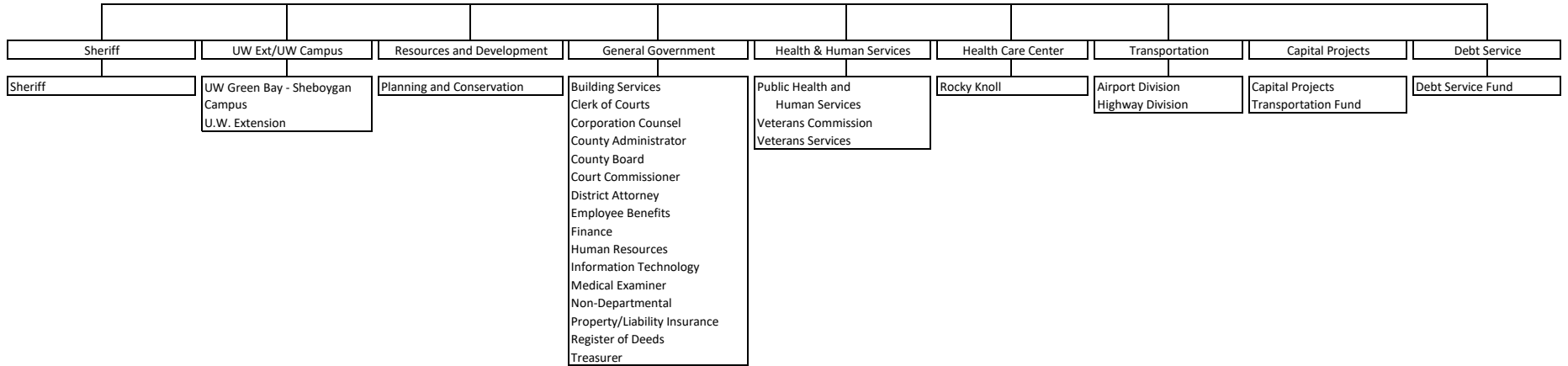
Veterans Service Todd Richter

* Elected Position

** Contracted Employee

*** State Employee

**COUNTY OF SHEBOYGAN, WISCONSIN
DEPARTMENTS BY FUNCTION**



COUNTY OF SHEBOYGAN, WISCONSIN ANNUAL BUDGET PROCESS

The annual budget process is composed of both an operating budget and a five-year capital plan as set forth under County Ordinance Chapter 5. The County Administrator is responsible for submitting the annual budget to the County Board for adoption by County Ordinance 43.07 and Wisconsin Statute 59.18 (5). The County Administrator utilizes a collaborative approach as part of this budget development.

Operating Budget – The operating budget development begins in February and concludes with the final adoption of the annual budget by the County Board in November. The operating budget details all of the operating revenues and expenditures by County Department on a calendar year basis.

February - March

The Finance Department prepares and presents preliminary estimates of revenues and expenditures to the County Administrator.

The County Administrator evaluates information from all operating departments to establish preliminary budget assumptions.

The County Administrator presents the preliminary budget assumptions and budgetary impacts to the Executive, Finance, and Human Resources Committees and shares information with all operating departments.

April – May

Revisions continue to be made to the budget assumptions and estimated revenues and expenditures.

The County Administrator proposes an annual budget goal and department levy targets.

The levy targets are developed based on the annual budget goal, the most current budget assumptions, estimated revenues and expenditures, and program priority.

The County Administrator presents the annual budget goal, budget assumptions, budgetary impacts, and levy targets to the Executive, Finance, and Human Resources Committees for general support.

May – June

The County holds an Annual County Board Leadership Forum, presenting the prior year fiscal results, future trends, budget goal, budget assumptions, and levy targets to the full County Board.

The Finance Department finalizes budget instructions for department guidance through the County's budget process.

The County holds the Annual Budget Kickoff meeting to present the annual budget goals, budget assumptions, budgetary impacts, levy targets, and budget instructions to department heads and key department staff.

July

Departments develop the operating budgets based on the budget goals, budget assumptions, and levy targets. The Finance Department assists the departments as needed.

July – August

Department Heads submit a preliminary budget to the County Administrator. The budget is reviewed with the County Administrator, Finance Director, Department Head, and key staff. Committee members from the department's liaison committee are encouraged to participate in these review sessions.

Department Heads submit the department's proposed budget to their respective liaison committee for review and formal committee approval.

August – September

Department Heads submit the liaison committee approved budget to the Finance Committee for their review and formal approval. Liaison committee members are invited to participate at the Finance Committee review.

October

The proposed annual budget summary and public hearing notification is published in compliance with Wisconsin Statute §65.90.

The County Administrator presents the proposed annual budget to the County Board.

A public hearing on the budget is conducted one week after the presentation of the proposed annual budget to the County Board. A review of the proposed annual budget by department is also conducted at this meeting.

November

The Finance Committee reviews any revisions and submits the resolution adopting the annual budget and appropriating the tax levy.

The County Board adopts the annual budget and approves the resolution appropriating the tax levy.

The Finance Department finalizes the annual budget document.

December

The Adopted Annual Budget document is published and distributed to the County Board and is available to the public.

**COUNTY OF SHEBOYGAN, WISCONSIN
2022 BUDGET SUMMARY**

Page	OPERATING BUDGETS	REVENUES			EXPENDITURES			(Usage) Restriction of Fund Balance	Levy Required
		Preliminary Budget	Changes	Adopted Budget	Preliminary Budget	Changes	Adopted Budget		
50	Building Services	\$ 661,677	\$ -	\$ 661,677	\$ 3,739,753	\$ -	\$ 3,739,753	\$ -	\$ 3,078,076
54	Clerk of Courts	1,491,804	-	1,491,804	2,821,669	-	2,821,669	-	1,329,865
57	Corporation Counsel	249,444	-	249,444	495,495	-	495,495	-	246,051
60	County Administrator	360	-	360	378,740	-	378,740	-	378,380
63	County Board	-	-	-	226,345	-	226,345	-	226,345
65	County Clerk	149,326	-	149,326	419,694	-	419,694	-	270,368
68	Court Commissioner	45,000	-	45,000	348,910	-	348,910	-	303,910
71	District Attorney	203,800	-	203,800	1,039,764	-	1,039,764	-	835,964
77	Finance	668,354	-	668,354	1,875,528	-	1,875,528	-	1,207,174
84	Human Resources	116,825	-	116,825	739,426	-	739,426	-	622,601
90	Medical Examiner	146,000	-	146,000	242,902	-	242,902	-	96,902
92	Non-Departmental	5,401,872	-	5,401,872	2,841,255	-	2,841,255	106,604	(2,454,013)
95	Planning and Conservation	1,579,351	-	1,579,351	2,784,274	-	2,784,274	-	1,204,923
102	Register of Deeds	879,156	-	879,156	732,811	-	732,811	-	(146,345)
108	Sheriff	2,208,757	-	2,208,757	23,169,681	-	23,169,681	-	20,960,924
113	Transportation - Airport Division	585,696	-	585,696	805,850	-	805,850	-	220,154
121	Treasurer	178,658	-	178,658	760,194	-	760,194	-	581,536
124	UW Extension	35,485	-	35,485	443,928	-	443,928	-	408,443
127	UW Green Bay - Sheboygan Campus	-	-	-	155,609	-	155,609	-	155,609
130	Veterans Commission	-	-	-	20,812	-	20,812	-	20,812
132	Veterans Services	13,650	-	13,650	318,218	-	318,218	-	304,568
	GENERAL FUND OPERATIONS	\$ 14,615,215	\$ -	\$ 14,615,215	\$ 44,360,858	\$ -	\$ 44,360,858	\$ 106,604	\$ 29,852,247
80	Health & Human Services	\$ 26,270,516	\$ -	\$ 26,270,516	\$ 40,882,734	\$ -	\$ 40,882,734	\$ -	\$ 14,612,218
	SPECIAL REVENUE OPERATIONS	\$ 26,270,516	\$ -	\$ 26,270,516	\$ 40,882,734	\$ -	\$ 40,882,734	\$ -	\$ 14,612,218
35	Debt Service	\$ 1,000,000	\$ -	\$ 1,000,000	\$ 6,247,595	\$ -	\$ 6,247,595	\$ (245,650)	\$ 5,001,945
	DEBT SERVICE OPERATIONS	\$ 1,000,000	\$ -	\$ 1,000,000	\$ 6,247,595	\$ -	\$ 6,247,595	\$ (245,650)	\$ 5,001,945

**COUNTY OF SHEBOYGAN, WISCONSIN
2022 BUDGET SUMMARY**

Page	OPERATING BUDGETS	REVENUES			EXPENDITURES			(Usage) Restriction of Fund Balance	Levy Required
		Preliminary Budget	Changes	Adopted Budget	Preliminary Budget	Changes	Adopted Budget		
38	Capital Projects	\$ 8,249,686	\$ -	\$ 8,249,686	\$ 8,761,065	\$ -	\$ 8,761,065	\$ (511,379)	\$ -
	CAPITAL PROJECT OPERATIONS	\$ 8,249,686	\$ -	\$ 8,249,686	\$ 8,761,065	\$ -	\$ 8,761,065	\$ (511,379)	\$ -
41	Transportation Fund	\$ 9,548,030	\$ -	\$ 9,548,030	\$ 13,945,100	\$ -	\$ 13,945,100	\$ (4,397,070)	\$ -
	TRANSPORTATION FUND OPERATIONS	\$ 9,548,030	\$ -	\$ 9,548,030	\$ 13,945,100	\$ -	\$ 13,945,100	\$ (4,397,070)	\$ -
105	Rocky Knoll	\$ 13,513,968	\$ -	\$ 13,513,968	\$ 14,518,661	\$ -	\$ 14,518,661	\$ -	\$ 1,004,693
	ENTERPRISE FUND OPERATIONS	\$ 13,513,968	\$ -	\$ 13,513,968	\$ 14,518,661	\$ -	\$ 14,518,661	\$ -	\$ 1,004,693
74	Employee Benefits Insurance	\$ 17,503,658	\$ -	\$ 17,503,658	\$ 17,578,658	\$ -	\$ 17,578,658	\$ (75,000)	\$ -
87	Information Technology	2,483,519	-	2,483,519	2,561,283	-	2,561,283	(77,764)	-
100	Property/Liability Insurance	695,740	-	695,740	695,740	-	695,740	-	-
116	Transportation - Highway Division	21,633,385	-	21,633,385	23,884,397	-	23,884,397	(750,000)	1,501,012
	INTERNAL SERVICES OPERATIONS	\$ 42,316,302	\$ -	\$ 42,316,302	\$ 44,720,078	\$ -	\$ 44,720,078	\$ (902,764)	\$ 1,501,012
	TOTAL OPERATIONS	\$ 115,513,717	\$ -	\$ 115,513,717	\$ 173,436,091	\$ -	\$ 173,436,091	\$ (5,950,259)	\$ 51,972,115
	TAX LEVY REQUIRED								\$ 51,972,115
	State Tax Due 2021	\$ -	2021 Equalized Value	\$ 10,906,216,600	Mill Rate Required 2021				\$ 4.7654
	State Tax Due 2020	\$ -	2020 Equalized Value	\$ 10,351,198,300	2020 Mill Rate				\$ 4.9643
			Increase in Value	\$ 555,018,300	5.36%	INCREASE			

Note: 2022 (usage) restriction of fund balance includes: contribution to unassigned General Fund balance of \$212,701, contribution of \$11,128 to Jail Assessment fees, use of \$117,225 of land record fees, use of \$245,650 of Debt Service restricted fund balance, use of \$511,379 of Capital Project fund balance, use of \$4,397,070 of Transportation Fund committed fund balance, use of \$75,000 of Employee Benefit net position, use of \$77,764 of Information Technology unrestricted net position, and use of Highway net position of \$750,000.

**COUNTY OF SHEBOYGAN, WISCONSIN
2022 BUDGET VERSUS 2021 ESTIMATES**

Page	DEPARTMENTAL OPERATING BUDGETS	REVENUES		EXPENDITURES		(Usage) Restriction of Fund Balance		% of Change
		2021 Estimated Revenues	2022 Adopted Budget	2021 Estimated Expenditures	2022 Adopted Budget	2021 Estimated	2022 Adopted	
50	Building Services	\$ 615,393	\$ 661,677	\$ 3,578,787	\$ 3,739,753	\$ (104,113)	\$ -	7.65%
54	Clerk of Courts	1,535,089	1,491,804	2,600,143	2,821,669	-	-	24.86%
57	Corporation Counsel	239,622	249,444	477,272	495,495	-	-	3.54%
60	County Administrator	350	360	353,776	378,740	(175)	-	7.11%
63	County Board	-	-	213,484	226,345	(4,968)	-	8.55%
65	County Clerk	138,913	149,326	385,820	419,694	-	-	9.50%
68	Court Commissioner	43,600	45,000	351,044	348,910	-	-	-1.15%
71	District Attorney	241,947	203,800	1,025,182	1,039,764	(5,106)	-	7.43%
77	Finance	651,120	668,354	1,772,315	1,875,528	-	-	7.67%
84	Human Resources	114,794	116,825	721,713	739,426	-	-	2.58%
90	Medical Examiner	145,189	146,000	227,398	242,902	-	-	17.87%
92	Non-Departmental	6,034,539	5,401,872	2,169,116	2,841,255	37,835	106,604	-35.89%
95	Planning and Conservation	1,206,385	1,579,351	2,382,029	2,784,274	-	-	2.49%
102	Register of Deeds	809,695	879,156	717,554	732,811	(24,990)	-	24.94%
108	Sheriff	2,559,674	2,208,757	22,888,627	23,169,681	-	-	3.11%
113	Transportation - Airport Division	481,809	585,696	863,962	805,850	(171,128)	-	4.33%
121	Treasurer	185,100	178,658	748,417	760,194	-	-	3.23%
124	UW Extension	31,027	35,485	407,437	443,928	-	-	8.51%
127	UW Green Bay - Sheboygan Campus	-	-	111,883	155,609	-	-	39.08%
130	Veterans Commission	-	-	26,407	20,812	(5,800)	-	0.99%
132	Veterans Services	13,732	13,650	302,951	318,218	-	-	5.31%
	GENERAL FUND OPERATIONS	\$ 15,047,978	\$ 14,615,215	\$ 42,325,317	\$ 44,360,858	\$ (278,445)	\$ 106,604	10.57%
80	Health & Human Services	\$ 24,834,567	\$ 26,270,516	\$ 37,061,437	\$ 40,882,734	\$ -	\$ -	19.51%
	SPECIAL REVENUE OPERATIONS	\$ 24,834,567	\$ 26,270,516	\$ 37,061,437	\$ 40,882,734	\$ -	\$ -	19.51%
35	Debt Service	\$ 1,000,000	\$ 1,000,000	\$ 6,382,725	\$ 6,247,595	\$ -	\$ (245,650)	-7.07%
	DEBT SERVICE OPERATIONS	\$ 1,000,000	\$ 1,000,000	\$ 6,382,725	\$ 6,247,595	\$ -	\$ (245,650)	-7.07%

**COUNTY OF SHEBOYGAN, WISCONSIN
2022 BUDGET VERSUS 2021 ESTIMATES**

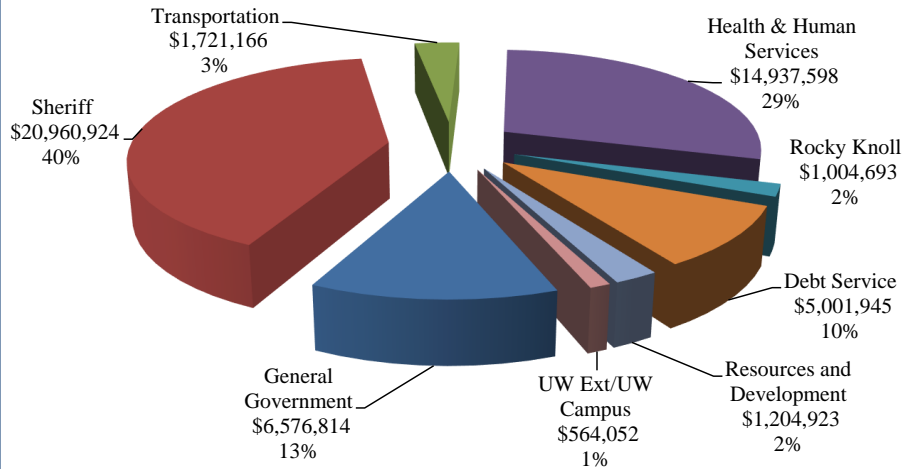
Page	DEPARTMENTAL OPERATING BUDGETS	REVENUES		EXPENDITURES		(Usage) Restriction of Fund Balance		% of Change
		2021 Estimated Revenues	2022 Adopted Budget	2021 Estimated Expenditures	2022 Adopted Budget	2021 Estimated	2022 Adopted	
38	Capital Projects	\$ 1,183,837	\$ 8,249,686	\$ 3,628,084	\$ 8,761,065	\$ -	\$ (511,379)	-100.00%
	CAPITAL PROJECT OPERATIONS	\$ 1,183,837	\$ 8,249,686	\$ 3,628,084	\$ 8,761,065	\$ -	\$ (511,379)	-100.00%
41	Transportation Fund	\$ 9,687,538	\$ 9,548,030	\$ 8,478,415	\$ 13,945,100	\$ -	\$ (4,397,070)	0.00%
	TRANSPORTATION FUND OPERATIONS	\$ 9,687,538	\$ 9,548,030	\$ 8,478,415	\$ 13,945,100	\$ -	\$ (4,397,070)	0.00%
105	Rocky Knoll	\$ 12,167,200	\$ 13,513,968	\$ 14,154,080	\$ 14,518,661	\$ -	\$ -	-49.43%
	ENTERPRISE FUND OPERATIONS	\$ 12,167,200	\$ 13,513,968	\$ 14,154,080	\$ 14,518,661	\$ -	\$ -	-49.43%
74	Employee Benefits Insurance	\$ 15,539,942	\$ 17,503,658	\$ 16,084,284	\$ 17,578,658	\$ (300,609)	\$ (75,000)	-100.00%
87	Information Technology	2,551,447	2,483,519	2,436,315	2,561,283	(140,639)	(77,764)	0.00%
100	Property/Liability Insurance	665,903	695,740	665,903	695,740	-	-	0.00%
116	Transportation - Highway Division	17,707,503	21,633,385	20,248,059	23,884,397	(352,458)	(750,000)	-31.40%
	INTERNAL SERVICES OPERATIONS	\$ 36,464,795	\$ 42,316,302	\$ 39,434,561	\$ 44,720,078	\$ (793,706)	\$ (902,764)	-31.02%
	TOTAL OPERATIONS	\$ 100,385,915	\$ 115,513,717	\$ 151,464,619	\$ 173,436,091	\$ (1,072,151)	\$ (5,950,259)	22.48%

Note: 2021 (usage) restriction of fund balance includes: restriction of unassigned General Fund balance of \$242,568, restriction of \$49,135 of jail assessment fees, and restriction of \$18,444 of land record fees. Usage of \$1,664 of Debt Service restricted fund balance. Usage of Capital Project restricted fund balance of \$396,599. Usage of \$412,169 of Internal Service Net position which is made up of \$111,560 of Information Technology unrestricted net position and \$300,609 of Employee Benefit net position. 2022 (usage) restriction of fund balance includes: contribution to unassigned General Fund balance of \$212,701, contribution of \$11,128 to Jail Assessment fees, use of \$117,225 of land record fees, use of \$245,650 of Debt Service restricted fund balance, use of \$511,379 of Capital Project fund balance, use of \$4,397,070 of Transportation Fund committed fund balance, use of \$75,000 of Employee Benefit net position, use of \$77,764 of Information Technology unrestricted net position, and use of Highway net position of \$750,000.

Sheboygan County Budget Summary

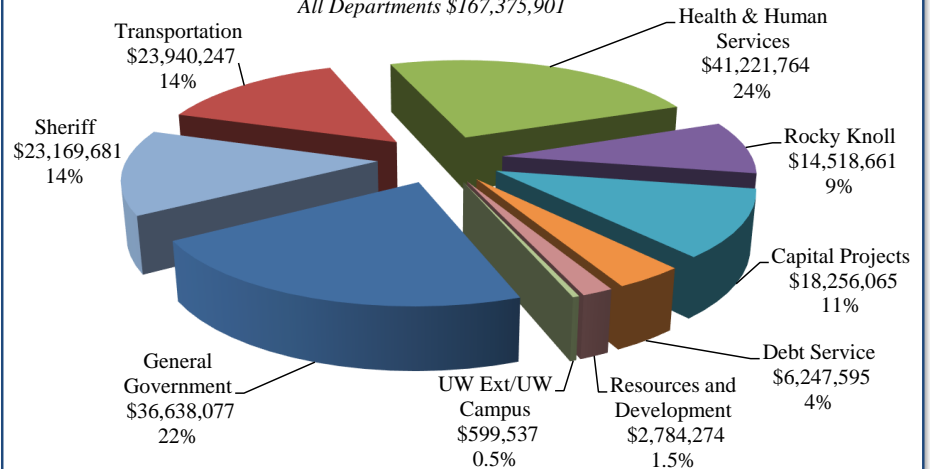
2022 Adopted Budget

Sheboygan County's Portion of the 2022 Adopted Property Tax Levy
All Departments \$51,972,115



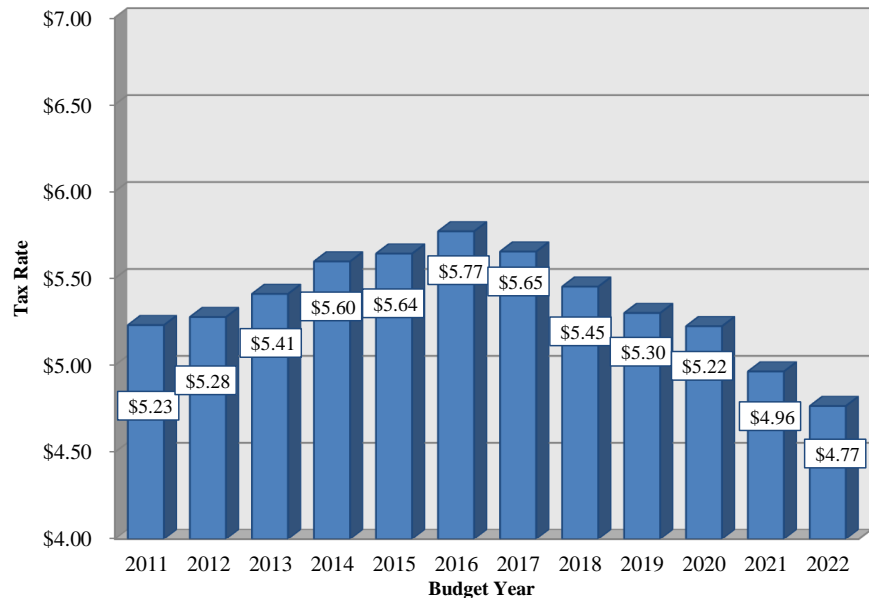
Sheboygan County's 2022 tax levy broken out by major categories. The Sheboygan County property tax levy increased \$585,430, or 1.14%, from 2021 to 2022.

Sheboygan County's 2022 Adopted Total Expenditures
All Departments \$167,375,901



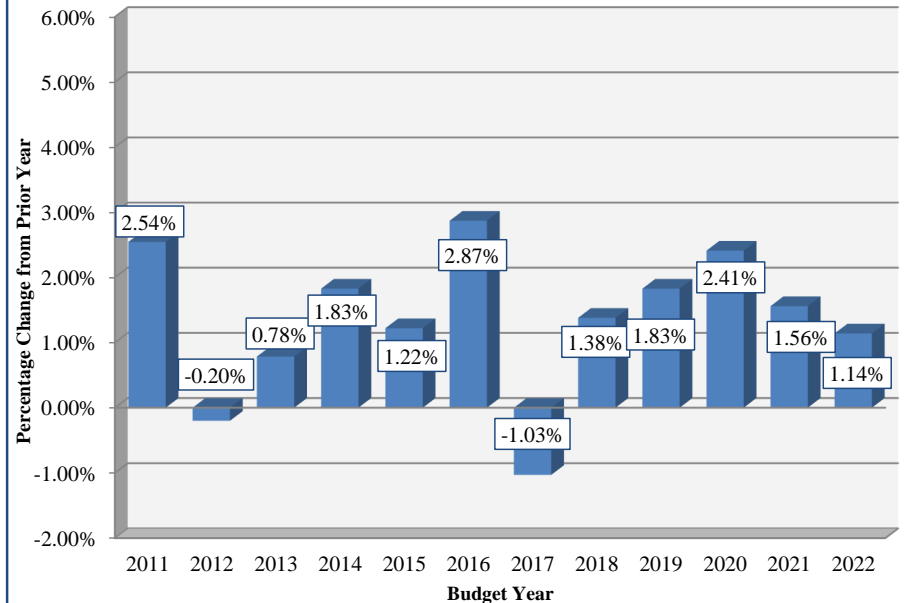
Sheboygan County's 2022 total expenses for major departments. The "General Government" category shown includes the budgeted expenditures for all departments not listed. Funding for total expenditures includes property tax levy, state and federal funding, fees for services, interest revenue, and other non-levy revenues.

Sheboygan County Adopted Tax Rates
per \$1,000 of equalized valuation



The tax rate decreased 19 cents from 2021 to 2022 which is a 4.01% decrease.

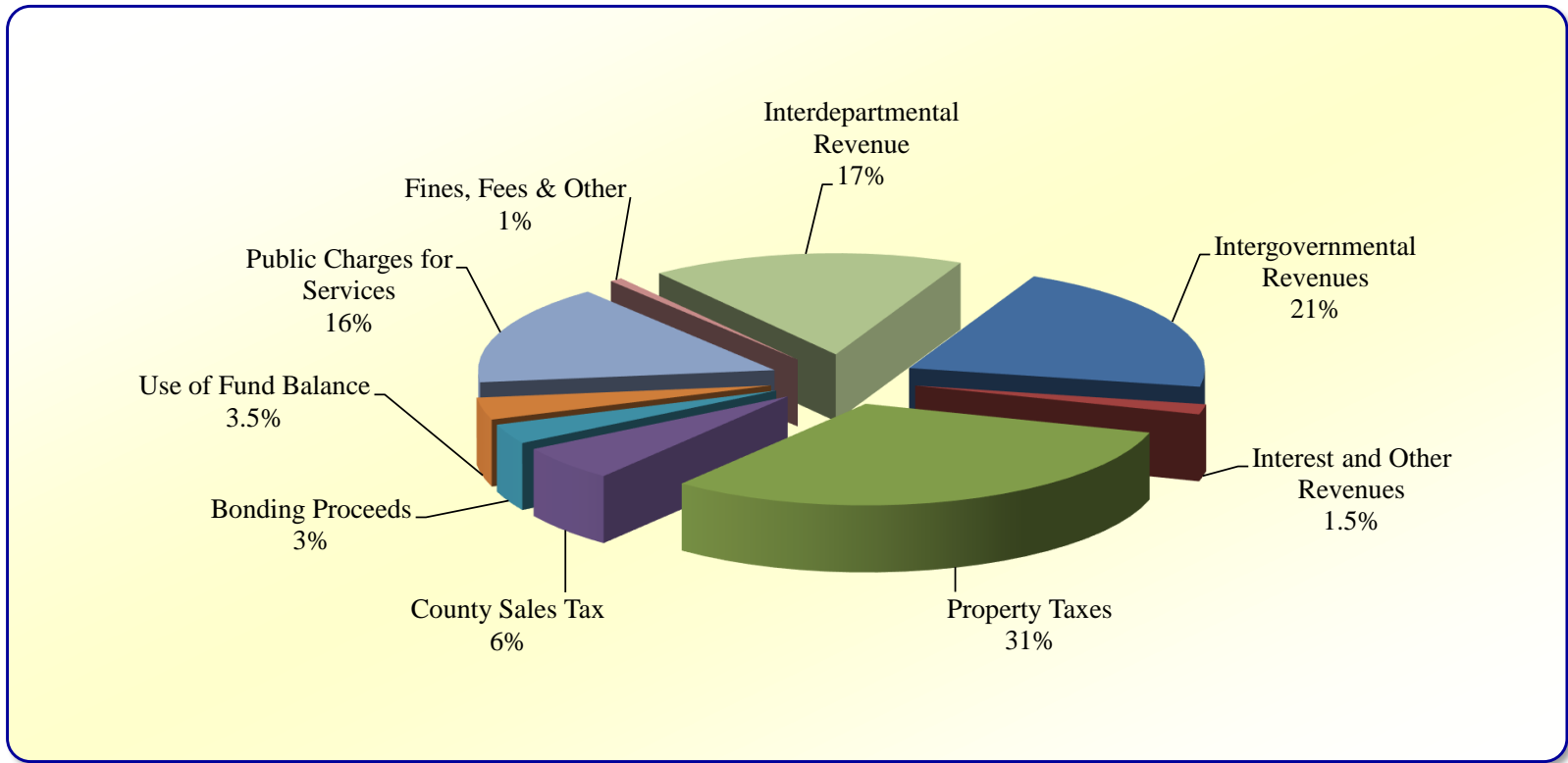
Sheboygan County Adopted Property Tax Levy Trend
% Change in County Share of Property Taxes



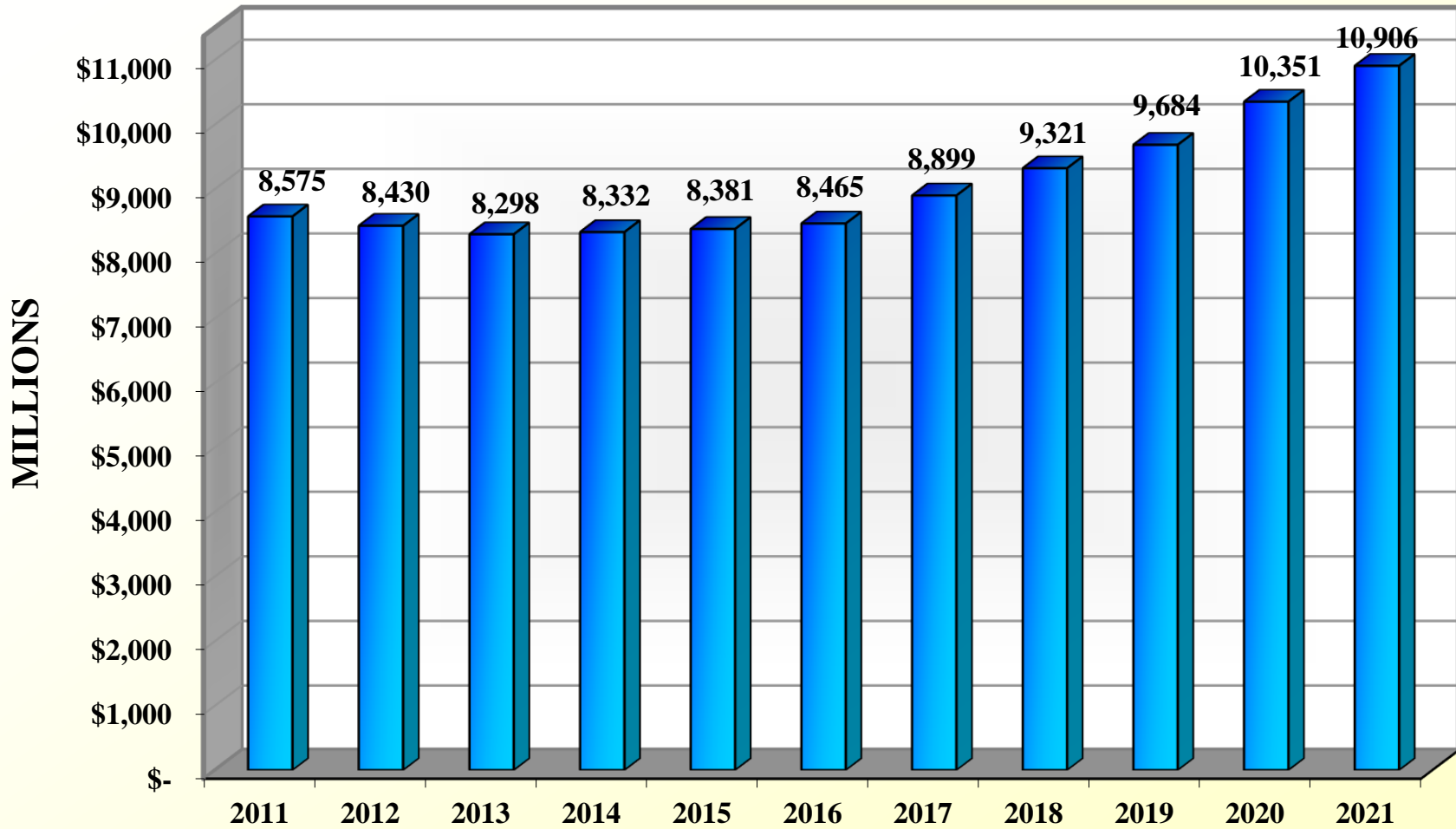
Since 2011, the average annual percentage change is 1.22%.

COUNTY OF SHEBOYGAN, WISCONSIN
2022 BUDGETED REVENUES

Intergovernmental Revenues	\$ 35,171,764
Interest and Other Revenues	2,721,812
Property Taxes	51,972,115
County Sales Tax	9,548,030
Bonding Proceeds	5,338,423
Use of Fund Balance	5,950,259
Public Charges for Services	26,851,934
Fines, Fees & Other	1,165,009
Interdepartmental Revenue	28,656,555
Total	<u><u>\$ 167,375,901</u></u>



COUNTY OF SHEBOYGAN EQUALIZED VALUES OF PROPERTY*



* Without TID's

EQUALIZED VALUE YEAR

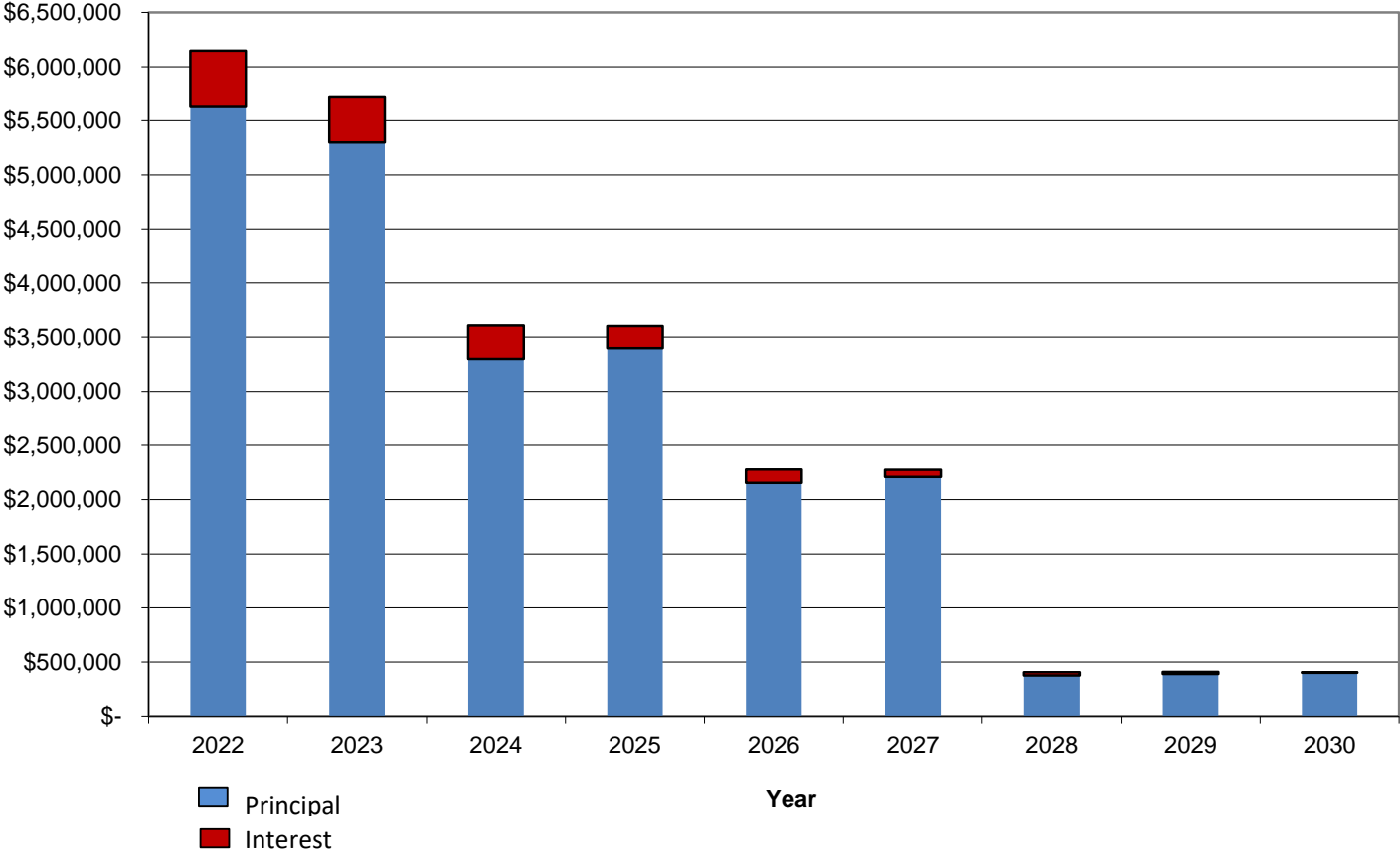
LONG-TERM DEBT
As of December 31, 2021

		GEN OBLIGATION PROMISSORY NOTES - 2015	GEN OBLIGATION PROMISSORY NOTES - 2017	GEN OBLIGATION PROMISSORY NOTES - 2018	GEN OBLIGATION PROMISSORY NOTES - 2020	GEN OBLIGATION REFUNDING BOND - 2020	
PRINCIPAL		12/30/2015	6/13/2017	1/10/2018	5/12/2020	11/3/2020	
DATE OF ISSUE		5/1/2025	5/1/2027	5/1/2027	5/1/2030	5/1/2023	Total
MATURITY DATE							
Due	2022	1,205,000.00	975,000.00	625,000.00	800,000.00	2,023,000.00	5,628,000.00
	2023	1,235,000.00	995,000.00	645,000.00	385,000.00	2,040,000.00	5,300,000.00
	2024	1,275,000.00	1,020,000.00	670,000.00	335,000.00		3,300,000.00
	2025	1,310,000.00	1,050,000.00	695,000.00	345,000.00		3,400,000.00
	2026		1,080,000.00	720,000.00	355,000.00		2,155,000.00
	2027		1,105,000.00	740,000.00	365,000.00		2,210,000.00
	2028				375,000.00		375,000.00
	2029				390,000.00		390,000.00
	2030				400,000.00		400,000.00
TOTAL		<u>\$ 5,025,000.00</u>	<u>\$ 6,225,000.00</u>	<u>\$ 4,095,000.00</u>	<u>\$ 3,750,000.00</u>	<u>\$ 4,063,000.00</u>	<u>\$ 23,158,000.00</u>

		5/01 and 11/01	5/01 and 11/01	5/01 and 11/01	5/01 and 11/01	5/01 and 11/01	
INTEREST		2% to 3%	2% to 3%	2% to 4%	2% to 3%	1% to 1.1%	Total
MATURITY DATES							
RATE OF INTEREST							
Due	2022	126,650.00	143,675.00	126,625.00	96,500.00	26,145.15	519,595.15
	2023	96,075.00	123,975.00	104,350.00	82,725.00	8,976.00	416,101.00
	2024	58,425.00	98,725.00	78,050.00	71,925.00		307,125.00
	2025	19,650.00	67,675.00	54,225.00	61,725.00		203,275.00
	2026		39,775.00	33,000.00	51,225.00		124,000.00
	2027		13,812.50	11,100.00	40,425.00		65,337.50
	2028				29,325.00		29,325.00
	2029				17,850.00		17,850.00
	2030				6,000.00		6,000.00
TOTAL		<u>\$ 300,800.00</u>	<u>\$ 487,637.50</u>	<u>\$ 407,350.00</u>	<u>\$ 457,700.00</u>	<u>\$ 35,121.15</u>	<u>\$ 1,688,608.65</u>

TOTAL

**Long-Term Financing Structure
2022 - 2030**



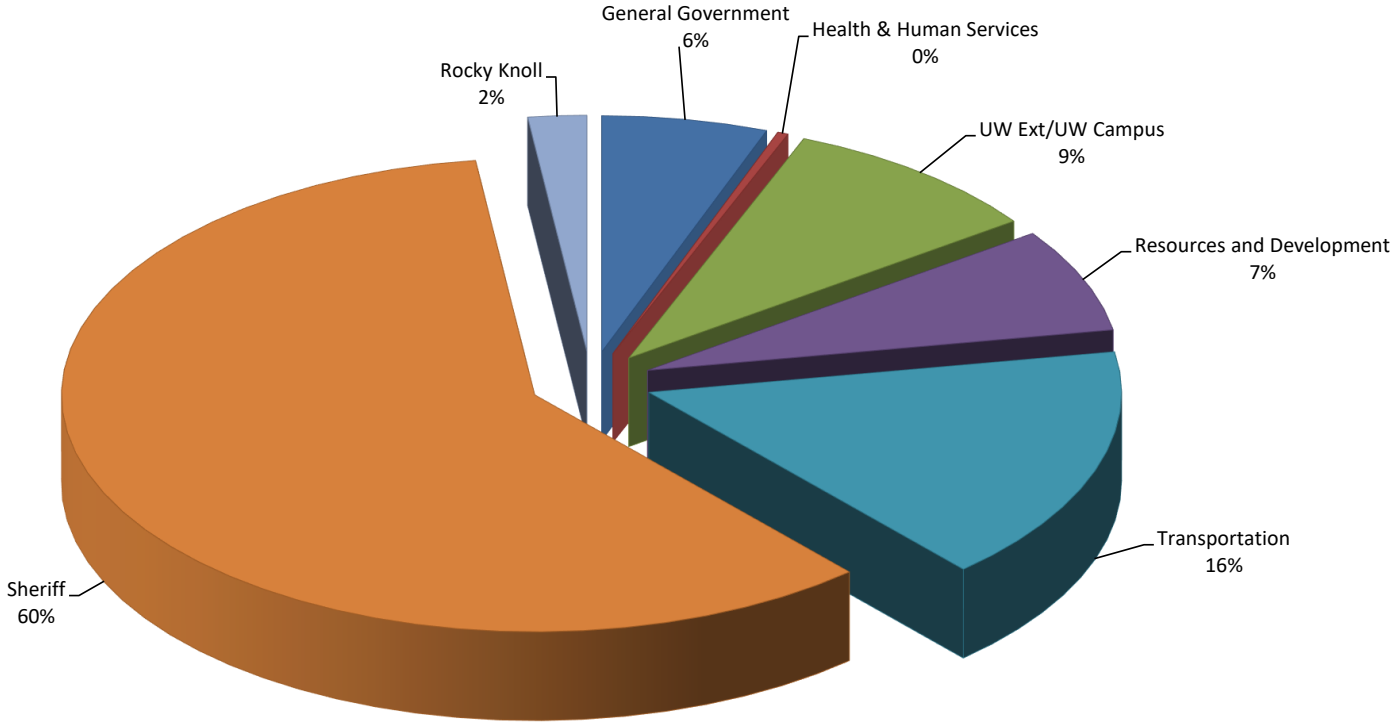
2022 Adopted Capital Projects

Department	Project Title	Proj. No.	Budget	Other Sources	Bonded Cost
Planning & Conservation	Marsh Bypass/Dam Reconstruction	917	200,000	(41,514)	158,486
Building Services	ADRC Offices	1064	84,000	(79,000)	5,000
	Jail/Detention Center Equipment Replacement and Remodel	1065	470,000	(16,372)	453,628
	Roof Replacements	1040	341,500	(33,493)	308,007
	Elevator Upgrades	1028	431,000	(58,812)	372,188
	Health and Human Services Offices	1066	82,000	(82,000)	-
	Taylor House Exterior Restoration	1067	102,127	(17,127)	85,000
Sheriff	Detention Center "Alternatives" Expansion	1953	1,517,674	(216,560)	1,301,114
IT	Replace Network Infrastructure	3011	77,764	(77,764)	-
Airport	Airport Tractor	291	155,000	-	155,000
Highway	Asphalt plant replacement	2961	5,300,000	(2,800,000)	2,500,000
TOTAL			<u>\$ 8,761,065</u>	<u>\$ (3,422,642)</u>	<u>\$ 5,338,423</u>

**County of Sheboygan, Wisconsin
Five Year Capital Plan
Years 2022 through 2026**

Five Year Capital Plan Project Title	Proj #	Prior Years		2022		2023		2024		2025		2026		2022-2026
		Budget	Reimbursement	Budget	Reimbursement	Budget	Reimbursement	Budget	Reimbursement	Budget	Reimbursement	Budget	Reimbursement	County Bonded Cost
Marsh Bypass/Dam Reconstruction	917	\$ 180,500	\$ (55,000)	\$ 200,000	\$ (41,514)	\$ 1,576,667	\$ (1,100,000)	\$ 733,333	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,368,486
Marsh Storage Building	918	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ 200,000	\$ -	\$ 220,000
Crystal Lake to Elkhart Lake Connector	906	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 95,000	\$ (47,500)	\$ 400,000	\$ (200,000)	\$ 247,500
ADRC Offices	1064	\$ -	\$ -	\$ 84,000	\$ (79,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Jail/Detention Center Equipment Replacement and Remodel	1065	\$ -	\$ -	\$ 470,000	\$ (16,372)	\$ 955,200	\$ -	\$ 227,000	\$ (18,125)	\$ 34,100	\$ -	\$ 266,000	\$ (1,900)	\$ 1,915,903
Roof Replacements	1040	\$ -	\$ -	\$ 341,500	\$ (33,493)	\$ 449,000	\$ (250,284)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 506,723
Elevator Upgrades	1028	\$ 313,600	\$ (20,000)	\$ 431,000	\$ (58,812)	\$ -	\$ -	\$ -	\$ -	\$ 453,000	\$ -	\$ -	\$ -	\$ 825,188
Health and Human Services Offices	1066	\$ -	\$ -	\$ 82,000	\$ (82,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Courthouse Parking Lot	1067	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 531,000	\$ -	\$ 531,000
Taylor House Exterior Restoration	1044	\$ -	\$ -	\$ 102,127	\$ (17,127)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 85,000
UW -Green Bay - Sheboygan Campus - Fine Arts Renovation	1053	\$ 35,000	\$ (14,000)	\$ -	\$ -	\$ 192,400	\$ (76,960)	\$ 2,934,616	\$ (1,173,847)	\$ -	\$ -	\$ -	\$ -	\$ 1,876,209
UW -Green Bay - Sheboygan Campus - Parking Lot Reconstruction	1056	\$ -	\$ -	\$ -	\$ -	\$ 421,000	\$ -	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 771,000
Detention Center "Alternatives" Expansion	1953	\$ 125,000	\$ -	\$ 1,517,674	\$ (216,560)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,301,114
Expansion of Sheboygan County Detention Center	1951	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ (100,000)	\$ -	\$ -	\$ -	\$ -	\$ 23,066,000	\$ -	\$ 23,066,000
Cooling tower/McQuay chiller replacement	2765	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 374,000	\$ -	\$ -	\$ -	\$ 374,000
AHU #2/Chiller replacement (Big Red)	2766	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 378,300	\$ -	\$ -	\$ -	\$ 378,300
Replace Network Infrastructure	3011	\$ -	\$ -	\$ 77,764	\$ (77,764)	\$ 52,818	\$ (52,818)	\$ 64,942	\$ (64,942)	\$ -	\$ -	\$ -	\$ -	\$ -
Microsoft Office Upgrade	3012	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 285,733	\$ (285,733)	\$ -	\$ -	\$ -	\$ -	\$ -
Data Center Hardware	3013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 647,793	\$ (647,793)	\$ -
Reconstruct Taxiways	289	\$ 85,000	\$ (60,000)	\$ -	\$ -	\$ 1,900,000	\$ (1,520,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 380,000
Airport Tractor	291	\$ -	\$ -	\$ 155,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 155,000
Asphalt plant replacement	2961	\$ -	\$ -	\$ 5,300,000	\$ (2,800,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500,000
		\$ 739,100	\$ (149,000)	\$ 8,761,065	\$ (3,422,642)	\$ 5,647,085	\$ (3,100,062)	\$ 4,595,624	\$ (1,542,647)	\$ 1,354,400	\$ (47,500)	\$ 25,110,793	\$ (849,693)	\$ 36,506,423
NET COUNTY BONDED COST		\$590,100		\$5,338,423		\$2,547,023		\$3,052,977		\$1,306,900		\$24,261,100		\$36,506,423

**COUNTY OF SHEBOYGAN, WISCONSIN
FIVE YEAR CAPITAL PLAN
(2022-2026)**



County of Sheboygan
2022 Summarized Budget Report

All Departments

<i>Description</i>	<i>2020 Actual</i>	<i>2021 Budget</i>	<i>June, 2021 YTD</i>	<i>2021 Annual Projection</i>	<i>2022 Budget Request</i>	<i>2022 Board Adopted Budget</i>	<i>% Chg from 2021 Budget</i>
Revenue							
County Sales Tax	10,273,246	9,914,000	5,523,180	11,187,538	11,243,316	11,243,316	13.41
Less: Sales Tax Distribution	1,602,107-	1,500,000-		1,500,000-	1,695,286-	1,695,286-	13.02
Sales and Use Tax	175	162	121	162	200	200	23.46
Interest and Penalty on Tax	35,406	18,200		18,200	18,200	18,200	
In Rem Fees	1,800	1,800	1,950	1,950	1,800	1,800	
Federal Grants	3,604,873	1,524,719	516,992	1,956,264	2,026,197	2,026,197	32.89
State Grants	26,740,807	23,871,857	10,641,381	25,663,791	24,727,622	24,727,622	3.58
Charges to State of Wisconsin	4,376,504	3,613,874	2,159,693	4,194,704	3,609,318	3,609,318	.13
State Gov't Pay't Lieu Tax	71,586	71,600	70,258	71,600	70,500	70,500	1.54
Grants from Local Gov'ts		2,500			2,500	2,500	
Charges - Other Local Gov'ts	6,921,651	4,509,462	2,632,310	4,509,837	4,735,627	4,735,627	5.02
Business Licenses	346,429	438,482	219,240	398,762	398,762	398,762	9.06
Non-Business Licenses	89,042	115,550	60,307	90,050	100,684	100,684	12.87
Other Permits and Fees	289,274	248,000	164,368	259,250	297,563	297,563	19.99
Recreation Fees	55,156	40,000	25,466	40,000	42,000	42,000	5.00
Violations, Judgements, Damages	291,990	326,000	184,757	330,520	326,000	326,000	
Public Charges for:							
General Government	1,953,865	1,671,682	1,143,038	1,823,794	1,782,202	1,782,202	6.61
Public Safety	1,826,144	1,928,449	1,170,225	2,026,976	1,704,480	1,704,480	11.61
Public Works	247,292	293,833	130,926	269,661	280,106	280,106	4.67
Health Care Services	13,758,073	14,774,814	6,003,906	12,357,978	14,689,926	14,689,926	.57
H & HS Services	5,324,424	7,172,966	2,632,131	5,892,545	8,283,820	8,283,820	15.49
Conservation and Development	183,231	109,000	201,320	201,800	111,400	111,400	2.20
Interest Income	1,021,930	932,339	400,819	706,844	731,963	731,963	21.49
Premium on Issuance - GO Debt	245,972						

County of Sheboygan
2022 Summarized Budget Report

All Departments

<i>Description</i>	2020 <i>Actual</i>	2021 <i>Budget</i>	June, 2021 <i>YTD</i>	2021 Annual <i>Projection</i>	2022 Budget <i>Request</i>	2022 Board <i>Adopted Budget</i>	% Chg from 2021 Budget
Block Grant Principal	147,391		33,906				
Rent Revenue	176,587	174,285	91,884	176,659	188,206	188,206	7.99
Property Sales	6,352		1,136				
Donations	1,080,985	158,852	41,255	133,941	142,150	142,150	10.51
Other Misc. Revenue	3,630,306	1,171,613	1,553,774	2,362,098	1,639,293	1,639,293	39.92
General Revenue	81,098,382	71,584,039	35,604,343	73,174,924	75,458,549	75,458,549	5.41
Interdepartmental Revenue							
Insurance & Employee Related	12,129,966	14,274,855	6,648,019	13,299,844	14,898,839	14,898,839	4.37
Repairs & Maintenance Services	379,799	103,494	197,700	205,470	118,110	118,110	14.12
System Operation Revenue	2,215,460	2,300,368	1,188,991	2,323,509	2,458,421	2,458,421	6.87
Public Safety Revenue		1,200	1,200	1,200	1,200	1,200	
Other Interdept'l Revenue	6,687,333	8,671,444	2,902,047	8,605,473	11,179,985	11,179,985	28.93
Interdepartmental Revenue	21,412,557	25,351,361	10,937,957	24,435,496	28,656,555	28,656,555	13.04
Total Revenue	102,510,940	96,935,400	46,542,300	97,610,420	104,115,104	104,115,104	7.41
Expense							
Wages	45,156,689	45,167,957	22,512,050	44,986,518	47,285,049	47,285,049	4.69
Benefits	21,953,496	23,459,098	11,092,744	22,352,740	24,101,218	24,101,218	2.74
Personnel Related Expenses	67,110,185	68,627,055	33,604,795	67,339,258	71,386,267	71,386,267	4.02
Purchased Services	27,825,550	28,597,979	13,216,640	26,709,408	32,703,114	32,703,114	14.35
Repairs and Maintenance	2,681,391	2,293,856	1,040,948	2,439,474	2,381,409	2,381,409	3.82
General Operating	12,680,835	12,593,886	7,048,553	12,766,541	12,552,406	12,552,406	.33
Fixed Charges	1,688,069	1,513,208	775,564	1,778,546	1,802,075	1,802,075	19.09
Bad Debt Expense	25,811	5,652	66	18,409	8,400	8,400	48.63

County of Sheboygan
2022 Summarized Budget Report

All Departments

<i>Description</i>	<i>2020 Actual</i>	<i>2021 Budget</i>	<i>June, 2021 YTD</i>	<i>2021 Annual Projection</i>	<i>2022 Budget Request</i>	<i>2022 Board Adopted Budget</i>	<i>% Chg from 2021 Budget</i>
Building & Improvement Depreciation	949,841		552,394				
Other Improvements Depreciation	86,083		42,057				
Infrastructure & Improvements Depreciation	27,931		15,050				
Machinery & Equipment Depreciation	1,529,275		950,185				
Principal	6,165,000	5,635,000	5,735,000	5,735,000	5,628,000	5,628,000	.12
Interest	870,930	772,750	364,280	647,825	520,095	520,095	32.70
Debt Issuance Costs/Financing	76,932				100,000	100,000	
Refunding Escrow	64,611						
Operating Expense	54,672,257	51,412,331	29,740,736	50,095,203	55,695,499	55,695,499	8.33
Employee Related Insurance	11,547,128	13,699,085	6,341,591	13,111,463	14,278,164	14,278,164	4.23
Insurance Charges	627,838	657,857	328,928	657,811	693,440	693,440	5.41
Repairs & Maintenance Charges	698,465	691,481	454,626	734,836	736,712	736,712	6.54
System Operation Charges	2,217,242	2,300,368	1,188,991	2,376,462	2,458,421	2,458,421	6.87
Public Safety Charges		1,200	1,200	1,600	1,200	1,200	
Health & Human Services				26,846			
Other Interdepartmental Charges	995,902	1,041,207	483,793	1,013,091	1,016,383	1,016,383	2.38
Interdepartmental Charges	16,086,574	18,391,198	8,799,129	17,922,109	19,184,320	19,184,320	4.31
Land and Land Improvements	22,686		35,775	40,000			
Buildings and Improvements	52,216	215,350	5,145	255,495	23,575	23,575	89.05
Other Improvements					44,000	44,000	
Machinery and Equipment	312,219	1,019,500	1,292,713	1,736,757	1,688,040	1,688,040	65.58
Communication Equipment	44,960						
Computer and Systems Equipment	42,229	107,000	13,997	105,997	10,000	10,000	90.65
Vehicles	418,212	1,365,127	908,456	1,505,283	1,088,135	1,088,135	20.29
Capital Outlay	892,523	2,706,977	2,256,086	3,643,532	2,853,750	2,853,750	5.42

County of Sheboygan
2022 Summarized Budget Report

All Departments

<i>Description</i>	<i>2020 Actual</i>	<i>2021 Budget</i>	<i>June, 2021 YTD</i>	<i>2021 Annual Projection</i>	<i>2022 Budget Request</i>	<i>2022 Board Adopted Budget</i>	<i>% Chg from 2021 Budget</i>
Capital Project Expenditures	6,108,687	2,541,386	854,010	2,689,022	8,761,065	8,761,065	244.74
Transportation Fund Expenditures	4,846,681	7,000,000	2,129,310	7,000,000	9,495,000	9,495,000	35.64
Capital Projects	10,955,369	9,541,386	2,983,320	9,689,022	18,256,065	18,256,065	91.34
Total Expense	149,716,908	150,678,947	77,384,066	148,689,124	167,375,901	167,375,901	11.08
 Other Financing Sources:							
Proceeds from LT Debt	4,750,000	1,856,577			5,338,423	5,338,423	187.54
Proceeds from Refunding Bonds	4,163,000						
 Other Financing Uses:							
Refunding	4,098,390						
Operating Transfers In	4,680,158	1,750,176	2,089,651	2,775,495	6,060,190	6,060,190	246.26
Operating Transfers Out	4,680,158	1,750,176	2,089,651	2,775,495	6,060,190	6,060,190	246.26

**County of Sheboygan
2022 Summarized Budget Report**

All Departments

<i>Description</i>	<i>2020 Actual</i>	<i>2021 Budget</i>	<i>June, 2021 YTD</i>	<i>2021 Annual Projection</i>	<i>2022 Budget Request</i>	<i>2022 Board Adopted Budget</i>	<i>% Chg from 2021 Budget</i>
Equity							
Use of Retained Earnings		412,169		441,248	152,764	152,764	62.94
Use of Undesignated Fund Balance		242,568-		668,738	537,299	537,299	321.50
Use of Jail Assessment Fund Balance		49,135-		37,835-	11,128-	11,128-	77.35
Use of Capital Project Fund Balance		396,599			511,379	511,379	28.94
Use of Transportation Fund Balance					4,397,070	4,397,070	
Use of Debt Service Fund Balance		1,664			245,650	245,650	14,662.62
Use of Land Records Fund Balance		18,444-			117,225	117,225	735.57
Total Equity		500,285		1,072,151	5,950,259	5,950,259	1,089.37
Tax Levy Required / (Contributed)	50,591,287	51,386,685	25,701,880	51,432,816	51,972,115	51,972,115	1.14

General Fund

This is the County's main operating fund. It accounts for all financial resources of the general government, except those accounted for in another fund.

Made up of the following departments:

- Building Services*
- Clerk of Courts*
- Corporation Counsel*
- County Administrator*
- County Board*
- County Clerk*
- Court Commissioner*
- District Attorney*
- Finance*
- Human Resources*
- Medical Examiner*
- Non-Departmental*
- Planning and Conservation*
- Register of Deeds*
- Sheriff*
- Transportation - Airport Division*
- Treasurer*
- UW Extension*
- UW Green Bay - Sheboygan Campus*
- Veterans Commission*
- Veterans Services*

County of Sheboygan
2022 Summarized Budget Report

General Fund

<i>Description</i>	<i>2020 Actual</i>	<i>2021 Budget</i>	<i>June, 2021 YTD</i>	<i>2021 Annual Projection</i>	<i>2022 Budget Request</i>	<i>2022 Board Adopted Budget</i>	<i>% Chg from 2021 Budget</i>
Revenue							
Sales and Use Tax	175	162	121	162	200	200	23.46
Interest and Penalty on Tax	35,406	18,200		18,200	18,200	18,200	
In Rem Fees	1,800	1,800	1,950	1,950	1,800	1,800	
Federal Grants	1,102,454	247,750	99,134	151,886	796,863	796,863	221.64
State Grants	4,951,956	4,779,445	728,888	5,008,411	5,104,529	5,104,529	6.80
State Gov't Pay't Lieu Tax	71,586	71,600	70,258	71,600	70,500	70,500	1.54
Grants from Local Gov'ts		2,500			2,500	2,500	
Charges - Other Local Gov'ts	134,808	117,942	59,979	118,317	136,307	136,307	15.57
Non-Business Licenses	89,042	115,550	60,307	90,050	100,684	100,684	12.87
Other Permits and Fees	289,274	248,000	164,368	259,250	297,563	297,563	19.99
Recreation Fees	55,156	40,000	25,466	40,000	42,000	42,000	5.00
Violations, Judgements, Damages	291,990	326,000	184,675	330,520	326,000	326,000	
Public Charges for:							
General Government	1,834,126	1,503,611	1,055,550	1,642,654	1,626,322	1,626,322	8.16
Public Safety	1,825,904	1,928,314	1,170,177	2,026,928	1,704,345	1,704,345	11.61
Public Works	217,022	281,833	113,098	251,833	268,106	268,106	4.87
Health Care Services	38,147	32,000	13,151	27,500	27,200	27,200	15.00
Conservation and Development	183,231	109,000	201,320	201,800	111,400	111,400	2.20
Interest Income	837,721	932,339	395,314	705,798	731,963	731,963	21.49
Rent Revenue	107,010	100,973	47,871	101,479	106,644	106,644	5.62
Donations	6,109	200	1,499	1,575	900	900	350.00
Other Misc. Revenue	1,532,257	992,394	1,102,553	2,217,613	1,150,364	1,150,364	15.92
General Revenue	13,605,176	11,849,613	5,495,679	13,267,526	12,624,390	12,624,390	6.54

County of Sheboygan
2022 Summarized Budget Report

General Fund

<i>Description</i>	<i>2020 Actual</i>	<i>2021 Budget</i>	<i>June, 2021 YTD</i>	<i>2021 Annual Projection</i>	<i>2022 Budget Request</i>	<i>2022 Board Adopted Budget</i>	<i>% Chg from 2021 Budget</i>
Interdepartmental Revenue							
Repairs & Maintenance Services	30,457	20,075	24,159	24,470	22,075	22,075	9.96
System Operation Revenue	120	32	128	128	32	32	
Public Safety Revenue		1,200	1,200	1,200	1,200	1,200	
Other Interdept'l Revenue	1,530,447	1,585,169	735,112	1,525,181	1,595,585	1,595,585	.66
Interdepartmental Revenue	1,561,024	1,606,476	760,599	1,550,979	1,618,892	1,618,892	.77
Total Revenue	15,166,200	13,456,089	6,256,278	14,818,505	14,243,282	14,243,282	5.85
Expense							
Wages	19,906,710	20,230,446	9,946,937	20,163,372	20,719,996	20,719,996	2.42
Benefits	2,997,804	3,113,889	1,489,674	3,100,051	3,155,926	3,155,926	1.35
Personnel Related Expenses	22,904,514	23,344,335	11,436,612	23,263,423	23,875,922	23,875,922	2.28
Purchased Services	5,444,044	5,307,616	2,625,650	5,372,990	5,913,362	5,913,362	11.41
Repairs and Maintenance	1,162,207	996,491	403,139	1,113,974	1,070,493	1,070,493	7.43
General Operating	3,573,008	3,646,900	2,617,499	3,557,947	4,022,341	4,022,341	10.29
Fixed Charges	533,199	424,144	271,413	693,619	719,496	719,496	69.63
Bad Debt Expense	10	652	200-	13,409	3,400	3,400	421.54
Interest	201	1,000	37	100	500	500	50.00
Operating Expense	10,712,669	10,376,803	5,917,537	10,752,039	11,729,592	11,729,592	13.04
Employee Related Insurance	5,031,155	5,877,241	2,697,666	5,726,780	5,834,741	5,834,741	.72
Insurance Charges	223,171	250,920	125,460	250,920	268,594	268,594	7.04
Repairs & Maintenance Charges	122,489	75,444	164,979	167,154	83,360	83,360	10.49
System Operation Charges	968,578	966,612	517,059	1,027,778	1,050,900	1,050,900	8.72

County of Sheboygan
2022 Summarized Budget Report

General Fund

<i>Description</i>	<i>2020 Actual</i>	<i>2021 Budget</i>	<i>June, 2021 YTD</i>	<i>2021 Annual Projection</i>	<i>2022 Budget Request</i>	<i>2022 Board Adopted Budget</i>	<i>% Chg from 2021 Budget</i>
Other Interdepartmental Charges	99,384	89,800	44,830	89,800	91,673	91,673	2.09
Interdepartmental Charges	6,444,778	7,260,017	3,549,992	7,262,432	7,329,268	7,329,268	.95
Land and Land Improvements	22,686						
Buildings and Improvements	52,216	215,350		215,350	23,575	23,575	89.05
Other Improvements					44,000	44,000	
Machinery and Equipment	312,219	5,500	21,451	169,715	113,040	113,040	1,955.27
Communication Equipment	44,960						
Computer and Systems Equipment	42,229	107,000	13,997	105,997	10,000	10,000	90.65
Vehicles	418,212	285,127	282,646	285,127	453,135	453,135	58.92
Capital Outlay	892,523	612,977	318,093	776,189	643,750	643,750	5.02
Total Expense	40,954,482	41,594,132	21,222,235	42,054,083	43,578,532	43,578,532	4.77
Operating Transfers In	2,249,461	198,673	131,665	229,473	371,933	371,933	87.21
Operating Transfers Out	934,400	224,616	173,426	271,234	782,326	782,326	248.29
Equity							
Use of Undesignated Fund Balance		242,568-		316,280	212,701-	212,701-	12.31
Use of Jail Assessment Fund Balance		49,135-		37,835-	11,128-	11,128-	77.35
Use of Land Records Fund Balance		18,444-			117,225	117,225	735.57
Total Equity		310,147-		278,445	106,604-	106,604-	65.63
Tax Levy Required / (Contributed)	27,530,572	28,474,133	14,237,075	28,474,133	29,852,247	29,852,247	4.84

Special Revenue Fund

These funds are used to account for the proceeds of specific revenue sources that are legally restricted for specific purposes. Non-major special revenue funds include the community development block grant and public safety funds.

Made up of the following departments:

Health & Human Services

*Public Safety**

* Not budgeted for

County of Sheboygan
2022 Summarized Budget Report

Special Revenue Fund

<i>Description</i>	<i>2020 Actual</i>	<i>2021 Budget</i>	<i>June, 2021 YTD</i>	<i>2021 Annual Projection</i>	<i>2022 Budget Request</i>	<i>2022 Board Adopted Budget</i>	<i>% Chg from 2021 Budget</i>
Revenue							
Federal Grants	1,931,057	1,276,969	417,858	1,317,738	1,229,334	1,229,334	3.73
State Grants	17,428,080	15,493,412	7,986,249	16,951,401	16,069,963	16,069,963	3.72
Business Licenses	346,429	438,482	219,240	398,762	398,762	398,762	9.06
Public Charges for:							
General Government	91,242	121,460	53,984	122,100	122,150	122,150	.57
Public Safety	240	135	48	48	135	135	
Health Care Services	6,691	5,000	2,666	4,800	5,000	5,000	
H & HS Services	5,324,424	7,172,966	2,632,131	5,892,545	8,283,820	8,283,820	15.49
Interest Income	16,376		4,983				
Block Grant Principal	147,391		33,906				
Property Sales	6,352		1,136				
Donations	97,667	158,652	39,746	132,356	141,250	141,250	10.97
Other Misc. Revenue	727,208	22,198	6,354	14,517	19,802	19,802	10.79
General Revenue	26,123,157	24,689,274	11,398,301	24,834,267	26,270,216	26,270,216	6.40
Interdepartmental Revenue							
Other Interdept'l Revenue	300	300	225	300	300	300	
Interdepartmental Revenue	300	300	225	300	300	300	
Total Revenue	26,123,457	24,689,574	11,398,526	24,834,567	26,270,516	26,270,516	6.40
Expense							
Wages	12,110,303	12,029,575	6,204,120	11,927,890	13,213,739	13,213,739	9.84
Benefits	1,653,013	1,694,444	833,622	1,622,699	1,811,708	1,811,708	6.92
Personnel Related Expenses	13,763,316	13,724,019	7,037,742	13,550,589	15,025,447	15,025,447	9.48

County of Sheboygan
2022 Summarized Budget Report

Special Revenue Fund

<i>Description</i>	<i>2020 Actual</i>	<i>2021 Budget</i>	<i>June, 2021 YTD</i>	<i>2021 Annual Projection</i>	<i>2022 Budget Request</i>	<i>2022 Board Adopted Budget</i>	<i>% Chg from 2021 Budget</i>
Purchased Services	16,958,438	17,909,260	8,232,604	16,275,671	17,612,312	17,612,312	1.66
Repairs and Maintenance	92,100	19,640	20,353	26,369	28,360	28,360	44.40
General Operating	1,589,080	1,489,275	866,957	1,529,480	1,654,512	1,654,512	11.10
Fixed Charges	119,183	121,399	59,011	119,769	73,066	73,066	39.81
Bad Debt Expense	20,801						
Operating Expense	18,779,603	19,539,574	9,178,925	17,951,289	19,368,250	19,368,250	.88
Employee Related Insurance	3,050,808	3,634,972	1,740,920	3,412,462	4,229,714	4,229,714	16.36
Insurance Charges	82,666	86,469	43,235	86,423	90,000	90,000	4.08
Repairs & Maintenance Charges	547,910	586,037	263,797	528,742	619,402	619,402	5.69
System Operation Charges	932,314	985,761	499,871	1,001,933	1,049,095	1,049,095	6.42
Public Safety Charges		1,200	1,200	1,600	1,200	1,200	
Health & Human Services				26,846			
Other Interdepartmental Charges	430,159	449,669	196,313	421,553	414,626	414,626	7.79
Interdepartmental Charges	5,043,857	5,744,108	2,745,335	5,479,559	6,404,037	6,404,037	11.49
Vehicles		80,000		80,000	85,000	85,000	6.25
Capital Outlay		80,000		80,000	85,000	85,000	6.25
Total Expense	37,586,776	39,087,701	18,962,003	37,061,437	40,882,734	40,882,734	4.59
Operating Transfers Out	1,790,137						
Tax Levy Required / (Contributed)	13,892,065	14,398,127	7,207,597	14,444,258	14,612,218	14,612,218	1.49

Debt Service Fund

This fund accounts for the resources accumulated and payments made for principal and interest on long-term general obligation debt of governmental funds.

Made up of the following department:

Debt Service

County of Sheboygan
2022 Summarized Budget Report

Debt Service

<i>Description</i>	<i>2020 Actual</i>	<i>2021 Budget</i>	<i>June, 2021 YTD</i>	<i>2021 Annual Projection</i>	<i>2022 Budget Request</i>	<i>2022 Board Adopted Budget</i>	<i>% Chg from 2021 Budget</i>
Revenue							
Interest Income	5,421						
Premium on Issuance - GO Debt	245,972						
General Revenue	251,392						
Total Revenue	251,392						
Expense							
Principal	6,165,000	5,635,000	5,735,000	5,735,000	5,628,000	5,628,000	.12
Interest	870,730	771,750	364,243	647,725	519,595	519,595	32.67
Debt Issuance Costs/Financing	76,932				100,000	100,000	
Refunding Escrow	64,611						
Operating Expense	7,177,272	6,406,750	6,099,243	6,382,725	6,247,595	6,247,595	2.48
Total Expense	7,177,272	6,406,750	6,099,243	6,382,725	6,247,595	6,247,595	2.48
Other Financing Sources:							
Proceeds from Refunding Bonds	4,163,000						
Operating Transfers In	1,422,449	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	

**County of Sheboygan
2022 Summarized Budget Report**

Debt Service

<i>Description</i>	<i>2020 Actual</i>	<i>2021 Budget</i>	<i>June, 2021 YTD</i>	<i>2021 Annual Projection</i>	<i>2022 Budget Request</i>	<i>2022 Board Adopted Budget</i>	<i>% Chg from 2021 Budget</i>
Equity							
Use of Debt Service Fund Balance		1,664			245,650	245,650	14,662.62
Total Equity		1,664			245,650	245,650	14,662.62
Tax Levy Required / (Contributed)	5,531,005	5,405,086	2,702,542	5,405,086	5,001,945	5,001,945	7.46

Capital Projects Fund

This fund accounts for the financial resources used for the acquisition or construction of major capital facilities and related assets.

Made up of the following department:

Capital Projects

County of Sheboygan
2022 Summarized Budget Report

Capital Projects

<i>Description</i>	<i>2020 Actual</i>	<i>2021 Budget</i>	<i>June, 2021 YTD</i>	<i>2021 Annual Projection</i>	<i>2022 Budget Request</i>	<i>2022 Board Adopted Budget</i>	<i>% Chg from 2021 Budget</i>
Revenue							
Federal Grants	347,817			109,179			
State Grants	1,250,000	175,000		123,424			100.00
Interest Income	19,529		511	1,022			
Other Misc. Revenue	20,542	1,650	1,712	1,712	317,127	317,127	19,119.82
General Revenue	1,637,887	176,650	2,222	235,337	317,127	317,127	79.52
Total Revenue	1,637,887	176,650	2,222	235,337	317,127	317,127	79.52
Expense							
Capital Project Expenditures	6,108,687	2,541,386	854,010	2,689,022	8,761,065	8,761,065	244.74
Capital Projects	6,108,687	2,541,386	854,010	2,689,022	8,761,065	8,761,065	244.74
Total Expense	6,108,687	2,541,386	854,010	2,689,022	8,761,065	8,761,065	244.74
Other Financing Sources:							
Proceeds from LT Debt	4,750,000	1,856,577			5,338,423	5,338,423	187.54
Operating Transfers In	983,172	111,560	360,463	948,500	2,594,136	2,594,136	2,225.33
Operating Transfers Out			437,809	939,062			

**County of Sheboygan
2022 Summarized Budget Report**

Capital Projects

<i>Description</i>	<i>2020 Actual</i>	<i>2021 Budget</i>	<i>June, 2021 YTD</i>	<i>2021 Annual Projection</i>	<i>2022 Budget Request</i>	<i>2022 Board Adopted Budget</i>	<i>% Chg from 2021 Budget</i>
Equity							
Use of Capital Project Fund Balance		396,599			511,379	511,379	28.94
Total Equity		396,599			511,379	511,379	28.94

Tax Levy Required / (Contributed)

Transportation Fund

This fund accounts for the County Sales Tax used for the acquisition or construction of major highway department assets.

Made up of the following department:

Transportation Fund

County of Sheboygan
2022 Summarized Budget Report

Transportation Fund

<i>Description</i>	<i>2020 Actual</i>	<i>2021 Budget</i>	<i>June, 2021 YTD</i>	<i>2021 Annual Projection</i>	<i>2022 Budget Request</i>	<i>2022 Board Adopted Budget</i>	<i>% Chg from 2021 Budget</i>
Revenue							
County Sales Tax	10,273,246	9,914,000	5,523,180	11,187,538	11,243,316	11,243,316	13.41
Less: Sales Tax Distribution	1,602,107-	1,500,000-		1,500,000-	1,695,286-	1,695,286-	13.02
General Revenue	8,671,139	8,414,000	5,523,180	9,687,538	9,548,030	9,548,030	13.48
Total Revenue	8,671,139	8,414,000	5,523,180	9,687,538	9,548,030	9,548,030	13.48
Expense							
Transportation Fund Expenditures	4,846,681	7,000,000	2,129,310	7,000,000	9,495,000	9,495,000	35.64
Capital Projects	4,846,681	7,000,000	2,129,310	7,000,000	9,495,000	9,495,000	35.64
Total Expense	4,846,681	7,000,000	2,129,310	7,000,000	9,495,000	9,495,000	35.64
Operating Transfers Out	1,372,449	1,414,000	1,478,415	1,478,415	4,450,100	4,450,100	214.72
Equity							
Use of Transportation Fund Balance					4,397,070	4,397,070	
Total Equity					4,397,070	4,397,070	

Tax Levy Required / (Contributed)

Enterprise Fund

This fund accounts for the operation and maintenance of a long-term skilled care nursing facility.

Made up of the following department:

Rocky Knoll

County of Sheboygan
2022 Summarized Budget Report

Health Care Center - Enterprise Fund

<i>Description</i>	<i>2020 Actual</i>	<i>2021 Budget</i>	<i>June, 2021 YTD</i>	<i>2021 Annual Projection</i>	<i>2022 Budget Request</i>	<i>2022 Board Adopted Budget</i>	<i>% Chg from 2021 Budget</i>
Revenue							
Federal Grants	177,577			377,461			
Charges to State of Wisconsin	1,909,539	1,522,674	773,150	2,103,504	1,518,718	1,518,718	.26
Public Charges for:							
General Government	46	245	21	40	50	50	79.59
Health Care Services	10,968,576	11,775,591	4,641,498	9,618,161	11,599,229	11,599,229	1.50
Interest Income	56		12	24			
Donations	317,464		10	10			
Other Misc. Revenue	847,838	9,000	397,134	20,854	9,000	9,000	
General Revenue	14,221,095	13,307,510	5,811,825	12,120,054	13,126,997	13,126,997	1.36
Interdepartmental Revenue							
Repairs & Maintenance Services	5,869	6,000		6,000	8,450	8,450	40.83
Other Interdept'l Revenue	27,055	30,200	9,513	24,260	28,300	28,300	6.29
Interdepartmental Revenue	32,923	36,200	9,513	30,260	36,750	36,750	1.52
Total Revenue	14,254,018	13,343,710	5,821,338	12,150,314	13,163,747	13,163,747	1.35
Expense							
Wages	6,677,535	6,614,374	3,161,219	6,551,586	6,902,905	6,902,905	4.36
Benefits	999,771	927,857	423,308	932,519	946,878	946,878	2.05
Personnel Related Expenses	7,677,306	7,542,231	3,584,527	7,484,105	7,849,783	7,849,783	4.08
Purchased Services	2,397,899	2,749,492	1,266,574	2,521,193	2,687,613	2,687,613	2.25
Repairs and Maintenance	263,960	218,875	126,494	237,031	254,456	254,456	16.26

County of Sheboygan
2022 Summarized Budget Report

Health Care Center - Enterprise Fund

<i>Description</i>	<i>2020 Actual</i>	<i>2021 Budget</i>	<i>June, 2021 YTD</i>	<i>2021 Annual Projection</i>	<i>2022 Budget Request</i>	<i>2022 Board Adopted Budget</i>	<i>% Chg from 2021 Budget</i>
General Operating	1,154,731	1,001,625	459,423	1,065,390	958,810	958,810	4.27
Fixed Charges	31,145	31,750	14,156	28,964	30,830	30,830	2.90
Bad Debt Expense	5,000	5,000		5,000	5,000	5,000	
Building & Improvement Depreciation	432,136		216,064				
Other Improvements Depreciation	19,819		13,190				
Infrastructure & Improvements Depreciation			1,085				
Machinery & Equipment Depreciation	152,772		89,113				
Operating Expense	4,457,461	4,006,742	2,186,099	3,857,578	3,936,709	3,936,709	1.75
Employee Related Insurance	1,796,022	2,187,636	978,428	1,972,985	2,171,157	2,171,157	.75
Insurance Charges	47,631	56,906	28,453	56,906	59,045	59,045	3.76
Repairs & Maintenance Charges	9,465	15,500	15,640	20,940	15,500	15,500	
System Operation Charges	202,778	216,348	106,356	214,948	241,189	241,189	11.48
Other Interdepartmental Charges	233,128	239,588	118,418	239,588	245,278	245,278	2.37
Interdepartmental Charges	2,289,024	2,715,978	1,247,296	2,505,367	2,732,169	2,732,169	.60
Buildings and Improvements			5,145	40,145			
Machinery and Equipment				209,180			
Capital Outlay			5,145	249,325			
Total Expense	14,423,791	14,264,951	7,023,067	14,096,375	14,518,661	14,518,661	1.78
Operating Transfers In			16,886	16,886	350,221	350,221	
Operating Transfers Out	88,412			57,705			
Tax Levy Required / (Contributed)	826,459	921,241	460,620	921,241	1,004,693	1,004,693	9.06

Internal Services Fund

These funds account for insurance, information technology services, printing, and highway maintenance services provided to other departments or agencies of the County, or to other governments, on a cost reimbursement basis.

Made up of the following departments:

Employee Benefits

Information Technology

Property/Liability Insurance

Transportation - Highway Division

County of Sheboygan
2022 Summarized Budget Report

Internal Service Fund

<i>Description</i>	<i>2020 Actual</i>	<i>2021 Budget</i>	<i>June, 2021 YTD</i>	<i>2021 Annual Projection</i>	<i>2022 Budget Request</i>	<i>2022 Board Adopted Budget</i>	<i>% Chg from 2021 Budget</i>
Revenue							
Federal Grants	45,968						
State Grants	3,110,771	3,424,000	1,926,245	3,580,555	3,553,130	3,553,130	3.77
Charges to State of Wisconsin	2,466,965	2,091,200	1,386,543	2,091,200	2,090,600	2,090,600	.03
Charges - Other Local Gov'ts	6,786,843	4,391,520	2,572,331	4,391,520	4,599,320	4,599,320	4.73
Violations, Judgements, Damages			81				
Public Charges for:							
General Government	28,450	46,366	33,482	59,000	33,680	33,680	27.36
Public Works	30,270	12,000	17,828	17,828	12,000	12,000	
Health Care Services	2,744,660	2,962,223	1,346,591	2,707,517	3,058,497	3,058,497	3.25
Rent Revenue	69,577	73,312	44,014	75,180	81,562	81,562	11.25
Donations	659,744						
Other Misc. Revenue	502,462	146,371	46,021	107,402	143,000	143,000	2.30
General Revenue	16,445,709	13,146,992	7,373,136	13,030,202	13,571,789	13,571,789	3.23
Interdepartmental Revenue							
Insurance & Employee Related	12,129,966	14,274,855	6,648,019	13,299,844	14,898,839	14,898,839	4.37
Repairs & Maintenance Services	343,473	77,419	173,541	175,000	87,585	87,585	13.13
System Operation Revenue	2,215,340	2,300,336	1,188,863	2,323,381	2,458,389	2,458,389	6.87
Other Interdept'l Revenue	5,129,531	7,055,775	2,157,198	7,055,732	9,555,800	9,555,800	35.43
Interdepartmental Revenue	19,818,310	23,708,385	10,167,621	22,853,957	27,000,613	27,000,613	13.89
Total Revenue	36,264,019	36,855,377	17,540,757	35,884,159	40,572,402	40,572,402	10.09

County of Sheboygan
2022 Summarized Budget Report

Internal Service Fund

<i>Description</i>	<i>2020 Actual</i>	<i>2021 Budget</i>	<i>June, 2021 YTD</i>	<i>2021 Annual Projection</i>	<i>2022 Budget Request</i>	<i>2022 Board Adopted Budget</i>	<i>% Chg from 2021 Budget</i>
Expense							
Wages	6,462,142	6,293,562	3,199,773	6,343,670	6,448,409	6,448,409	2.46
Benefits	16,302,909	17,722,908	8,346,140	16,697,471	18,186,706	18,186,706	2.62
Personnel Related Expenses	22,765,050	24,016,470	11,545,914	23,041,141	24,635,115	24,635,115	2.58
Purchased Services	3,025,169	2,631,611	1,091,812	2,539,554	6,489,827	6,489,827	146.61
Repairs and Maintenance	1,163,123	1,058,850	490,962	1,062,100	1,028,100	1,028,100	2.90
General Operating	6,364,016	6,456,086	3,104,673	6,613,724	5,916,743	5,916,743	8.35
Fixed Charges	1,004,541	935,915	430,984	936,194	978,683	978,683	4.57
Bad Debt Expense			266				
Building & Improvement Depreciation	517,705		336,331				
Other Improvements Depreciation	66,264		28,867				
Infrastructure & Improvements Depreciation	27,931		13,965				
Machinery & Equipment Depreciation	1,376,503		861,072				
Operating Expense	13,545,252	11,082,462	6,358,932	11,151,572	14,413,353	14,413,353	30.06
Employee Related Insurance	1,669,143	1,999,236	924,576	1,999,236	2,042,552	2,042,552	2.17
Insurance Charges	274,369	263,562	131,781	263,562	275,801	275,801	4.64
Repairs & Maintenance Charges	18,601	14,500	10,210	18,000	18,450	18,450	27.24
System Operation Charges	113,571	131,647	65,705	131,803	117,237	117,237	10.95
Other Interdepartmental Charges	233,231	262,150	124,233	262,150	264,806	264,806	1.01
Interdepartmental Charges	2,308,916	2,671,095	1,256,505	2,674,751	2,718,846	2,718,846	1.79

County of Sheboygan
2022 Summarized Budget Report

Internal Service Fund

<i>Description</i>	<i>2020 Actual</i>	<i>2021 Budget</i>	<i>June, 2021 YTD</i>	<i>2021 Annual Projection</i>	<i>2022 Budget Request</i>	<i>2022 Board Adopted Budget</i>	<i>% Chg from 2021 Budget</i>
Land and Land Improvements			35,775	40,000			
Machinery and Equipment		1,014,000	1,271,262	1,357,862	1,575,000	1,575,000	55.33
Vehicles		1,000,000	625,810	1,140,156	550,000	550,000	45.00
Capital Outlay		2,014,000	1,932,847	2,538,018	2,125,000	2,125,000	5.51
Total Expense	38,619,218	39,784,027	21,094,198	39,405,482	43,892,314	43,892,314	10.33
Operating Transfers In	25,076	439,943	580,636	580,636	1,743,900	1,743,900	296.39
Operating Transfers Out	494,760	111,560		29,079	827,764	827,764	641.99
Equity							
Use of Retained Earnings		412,169		441,248	152,764	152,764	62.94
Use of Undesignated Fund Balance				352,458	750,000	750,000	
Total Equity		412,169		793,706	902,764	902,764	119.03
Tax Levy Required / (Contributed)	2,811,186	2,188,098	1,094,046	2,188,098	1,501,012	1,501,012	31.40

Building Services

Function: General Administration

Fund: General Fund

Mission Statement:

The Building Services Department strives to ensure efficient and effective facilities in which County government can provide for the needs of Sheboygan County residents.

Summary of Responsibilities:

Building Services is responsible for the appearance and cleanliness of County facilities, operation and maintenance of physical plant equipment, and providing access for the public to governmental offices. Building Services also establishes requirements for expansion, modernization or replacement of equipment and/or facilities and evaluates, develops, and controls capital projects related to system modernization, equipment replacement, or new facility construction.

Table of Organization Summary:	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Full-Time Equivalents (adopted budget)	31.77	30.92	30.90	30.86	30.85

County of Sheboygan
2022 Summarized Budget Report

Building Services

<i>Description</i>	<i>2020 Actual</i>	<i>2021 Budget</i>	<i>June, 2021 YTD</i>	<i>2021 Annual Projection</i>	<i>2022 Budget Request</i>	<i>2022 Board Adopted Budget</i>	<i>% Chg from 2021 Budget</i>
<i>Revenue</i>							
Federal Grants	106,256						
Rent Revenue	2,665	2,000	2,355	2,480	2,760	2,760	38.00
Other Misc. Revenue	21,195	2,065	2,508	4,660	12,807	12,807	520.19
General Revenue	130,116	4,065	4,863	7,140	15,567	15,567	282.95
Interdepartmental Revenue							
Repairs & Maintenance Services	29,594	18,500	23,970	23,970	20,500	20,500	10.81
Other Interdept'l Revenue	570,550	585,237	266,444	578,418	618,602	618,602	5.70
Interdepartmental Revenue	600,144	603,737	290,414	602,388	639,102	639,102	5.86
<i>Total Revenue</i>	<i>730,260</i>	<i>607,802</i>	<i>295,277</i>	<i>609,528</i>	<i>654,669</i>	<i>654,669</i>	<i>7.71</i>
<i>Expense</i>							
Wages	1,307,780	1,366,949	674,830	1,399,239	1,449,208	1,449,208	6.02
Benefits	178,280	191,821	91,543	194,934	198,703	198,703	3.59
Personnel Related Expenses	1,486,060	1,558,770	766,374	1,594,173	1,647,911	1,647,911	5.72
Purchased Services	566,573	610,350	277,178	609,845	607,545	607,545	.46
Repairs and Maintenance	551,972	379,345	146,164	485,749	481,413	481,413	26.91
General Operating	137,576	233,176	55,385	144,357	243,235	243,235	4.31
Operating Expense	1,256,121	1,222,871	478,727	1,239,951	1,332,193	1,332,193	8.94

County of Sheboygan
2022 Summarized Budget Report

Building Services

<i>Description</i>	2020	2021	June, 2021	2021 Annual	2022 Budget	2022 Board	% Chg from
	<i>Actual</i>	<i>Budget</i>	<i>YTD</i>	<i>Projection</i>	<i>Request</i>	<i>Adopted Budget</i>	<i>2021 Budget</i>
Employee Related Insurance	428,285	493,904	238,574	471,125	534,181	534,181	8.15
Insurance Charges	24,444	24,396	12,198	24,396	25,363	25,363	3.96
Repairs & Maintenance Charges	20,768	28,275	22,827	30,725	13,200	13,200	53.32
System Operation Charges	64,093	57,369	28,643	57,369	57,290	57,290	.14
Interdepartmental Charges	537,591	603,944	302,242	583,615	630,034	630,034	4.32
Buildings and Improvements	141	155,350		155,350	23,575	23,575	84.82
Machinery and Equipment	115,443	5,500	4,960	5,500	76,040	76,040	1,282.55
Computer and Systems Equipment	29,747		198	198			
Vehicles					30,000	30,000	
Capital Outlay	145,332	160,850	5,158	161,048	129,615	129,615	19.42
Total Expense	3,425,104	3,546,435	1,552,500	3,578,787	3,739,753	3,739,753	5.45
Operating Transfers In	5,865	5,865		5,865	7,008	7,008	19.49
Equity							
Use of Undesignated Fund Balance				104,113			
Total Equity				104,113			
Tax Levy Required / (Contributed)	2,701,923	2,932,768	1,466,386	2,932,768	3,078,076	3,078,076	4.95

Capital Outlay for 2022 - \$5000+

Department: Building Services

<u>ITEM DESCRIPTION</u>	<u>TOTAL COST OF ITEM(S)</u>	<u>REIMBURSEMENT AMOUNT</u>	<u>A / R</u>
Health & Human Services 100kw Generator	\$ 60,500.00	\$	R
Taylor Park Zero Turn Lawnmower w/Bagger	15,540.00	(6,100.00)	R
3/4-ton van for Assistant Electrician	30,000.00		A
Law Enforcement Center enclose Penthouse Boiler	23,575.00		R
			A
Grand Total Amounts	\$ 129,615.00	\$ (6,100.00)	

Clerk of Courts

Function: Justice & Law

Fund: General Fund

Mission Statement:

The mission of the Clerk of Courts is to effectively and efficiently facilitate the administration of justice.

Summary of Responsibilities:

The Clerk of Courts is required to maintain a record of all documents filed with the courts, schedule all matters in court, keep a record of all court proceedings, and collect the various fees, fines, and forfeitures ordered by the court or specified by statute.

Table of Organization Summary:	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Full-Time Equivalents (adopted budget)	26.20	24.00	23.00	24.00	24.20

County of Sheboygan
2022 Summarized Budget Report

Clerk of Courts

<i>Description</i>	<i>2020 Actual</i>	<i>2021 Budget</i>	<i>June, 2021 YTD</i>	<i>2021 Annual Projection</i>	<i>2022 Budget Request</i>	<i>2022 Board Adopted Budget</i>	<i>% Chg from 2021 Budget</i>
Revenue							
Federal Grants	56,423						
State Grants	568,685	579,017	300,234	571,989	549,475	549,475	5.10
Violations, Judgements, Damages	287,815	323,000	183,380	327,000	323,000	323,000	
Public Charges for:							
General Government	576,029	530,656	395,509	595,100	576,656	576,656	8.67
General Revenue	1,488,953	1,432,673	879,124	1,494,089	1,449,131	1,449,131	1.15
Interdepartmental Revenue							
Other Interdept'l Revenue	41,183	46,443	20,697	41,000	42,673	42,673	8.12
Interdepartmental Revenue	41,183	46,443	20,697	41,000	42,673	42,673	8.12
Total Revenue	1,530,135	1,479,116	899,821	1,535,089	1,491,804	1,491,804	.86
Expense							
Wages	1,119,142	1,200,719	532,280	1,049,018	1,217,508	1,217,508	1.40
Benefits	151,448	169,900	71,403	151,471	168,399	168,399	.88
Personnel Related Expenses	1,270,590	1,370,619	603,683	1,200,489	1,385,907	1,385,907	1.12
Purchased Services	794,048	742,202	441,386	801,500	760,229	760,229	2.43
Repairs and Maintenance	3,994	4,415	3,463	4,415	4,415	4,415	
General Operating	78,806	51,343	26,454	50,505	51,656	51,656	.61
Fixed Charges	6,086	6,054	3,104	6,054	6,054	6,054	
Operating Expense	882,935	804,014	474,407	862,474	822,354	822,354	2.28

County of Sheboygan
2022 Summarized Budget Report

Clerk of Courts

<i>Description</i>	<i>2020 Actual</i>	<i>2021 Budget</i>	<i>June, 2021 YTD</i>	<i>2021 Annual Projection</i>	<i>2022 Budget Request</i>	<i>2022 Board Adopted Budget</i>	<i>% Chg from 2021 Budget</i>
Employee Related Insurance	405,776	532,820	215,105	469,769	536,062	536,062	.61
Insurance Charges	12,380	16,367	8,183	16,367	16,918	16,918	3.37
System Operation Charges	43,577	50,764	27,182	50,764	60,141	60,141	18.47
Other Interdepartmental Charges	287	280	140	280	287	287	2.50
Interdepartmental Charges	462,020	600,231	250,611	537,180	613,408	613,408	2.20
Communication Equipment	44,960						
Capital Outlay	44,960						
Total Expense	2,660,505	2,774,864	1,328,701	2,600,143	2,821,669	2,821,669	1.69
Tax Levy Required / (Contributed)	1,127,328	1,295,748	647,874	1,295,748	1,329,865	1,329,865	2.63

Corporation Counsel

Function: General Administration

Fund: General Fund

Mission Statement:

As the civil legal advisor for the County Board and its committees, and the County Administrator and departments of Sheboygan County, the mission of the Corporation Counsel is to provide County policy makers and administrators with legal counsel of the highest caliber and to do so with integrity, respect, courtesy, promptness, and the highest adherence to professional ethics.

Summary of Responsibilities:

The responsibilities of the Corporation Counsel are set forth in Wis. Stat. §59.42 and Chapter 42 of the Code of General Ordinances of Sheboygan County. The responsibilities are to provide all civil legal services that the County may require on any matter that is not covered by County insurance or as may otherwise be assigned.

Table of Organization Summary:	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Full-Time Equivalents (adopted budget)	1.00	1.00	1.00	1.00	1.00

County of Sheboygan
2022 Summarized Budget Report

Corporation Counsel

<i>Description</i>	<i>2020 Actual</i>	<i>2021 Budget</i>	<i>June, 2021 YTD</i>	<i>2021 Annual Projection</i>	<i>2022 Budget Request</i>	<i>2022 Board Adopted Budget</i>	<i>% Chg from 2021 Budget</i>
Revenue							
Federal Grants	69,313						
Other Misc. Revenue	316	350	500	700	350	350	
General Revenue	69,628	350	500	700	350	350	
Interdepartmental Revenue							
Other Interdept'l Revenue	258,189	267,083	119,229	238,922	249,094	249,094	6.74
Interdepartmental Revenue	258,189	267,083	119,229	238,922	249,094	249,094	6.74
Total Revenue	327,817	267,433	119,729	239,622	249,444	249,444	6.73
Expense							
Wages	52,873	72,057	35,227	72,057	74,589	74,589	3.51
Benefits	7,329	10,196	5,073	10,196	10,368	10,368	1.69
Personnel Related Expenses	60,202	82,253	40,300	82,253	84,957	84,957	3.29
Purchased Services	421,759	390,158	195,079	390,158	403,863	403,863	3.51
General Operating	2,220	2,959	987	2,959	2,987	2,987	.95
Operating Expense	423,979	393,117	196,066	393,117	406,850	406,850	3.49

County of Sheboygan
2022 Summarized Budget Report

Corporation Counsel

<i>Description</i>	<i>2020 Actual</i>	<i>2021 Budget</i>	<i>June, 2021 YTD</i>	<i>2021 Annual Projection</i>	<i>2022 Budget Request</i>	<i>2022 Board Adopted Budget</i>	<i>% Chg from 2021 Budget</i>
Employee Related Insurance	4,996	23,696	48	97	101	101	99.57
Insurance Charges	711	964	482	964	996	996	3.32
System Operation Charges	2,506	841	420	841	2,591	2,591	208.09
Interdepartmental Charges	8,213	25,501	950	1,902	3,688	3,688	85.54
<i>Total Expense</i>	<i>492,394</i>	<i>500,871</i>	<i>237,316</i>	<i>477,272</i>	<i>495,495</i>	<i>495,495</i>	<i>1.07</i>
<i>Tax Levy Required / (Contributed)</i>	<i>234,284</i>	<i>233,438</i>	<i>116,720</i>	<i>233,438</i>	<i>246,051</i>	<i>246,051</i>	<i>5.40</i>

County Administrator

Function: General Administration

Fund: General Fund

Mission Statement:

The mission of Sheboygan County is to provide courteous, responsive, efficient and effective services to those we serve.

Summary of Responsibilities:

The County Administrator provides executive management and oversight to all operations of Sheboygan County. This includes supervising all non-elected department heads, developing and executing the annual budget, recommending organizational changes, assuring policies enacted by the County Board are carried out, and assuring fiscal and program accountability of services to the taxpayers of Sheboygan County.

Table of Organization Summary:	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Full-Time Equivalent (adopted budget)	2.50	2.50	1.50	1.50	1.50

County of Sheboygan
2022 Summarized Budget Report

County Administrator

<i>Description</i>	<i>2020 Actual</i>	<i>2021 Budget</i>	<i>June, 2021 YTD</i>	<i>2021 Annual Projection</i>	<i>2022 Budget Request</i>	<i>2022 Board Adopted Budget</i>	<i>% Chg from 2021 Budget</i>
Revenue							
Federal Grants	5,564						
Other Misc. Revenue	340	360	642	350	360	360	
General Revenue	5,904	360	642	350	360	360	
Total Revenue	5,904	360	642	350	360	360	
Expense							
Wages	212,143	267,524	130,400	267,524	275,059	275,059	2.82
Benefits	28,737	34,032	18,652	34,032	36,744	36,744	7.97
Personnel Related Expenses	240,880	301,556	149,052	301,556	311,803	311,803	3.40
Purchased Services	707	1,200	512	1,100	1,200	1,200	
Repairs and Maintenance	25,223	715		415	900	900	25.87
General Operating	14,480	6,951	3,807	7,367	15,081	15,081	116.96
Fixed Charges	106						
Operating Expense	40,516	8,866	4,318	8,882	17,181	17,181	93.79
Employee Related Insurance	27,704	46,013	16,880	34,018	35,624	35,624	22.58
Insurance Charges	736	846	423	846	1,054	1,054	24.59
Repairs & Maintenance Charges	258	200		100	200	200	
System Operation Charges	7,233	8,224	4,012	8,374	12,878	12,878	56.59
Other Interdepartmental Charges	12,477						
Interdepartmental Charges	48,408	55,283	21,315	43,338	49,756	49,756	10.00

**County of Sheboygan
2022 Summarized Budget Report**

County Administrator

<i>Description</i>	<i>2020 Actual</i>	<i>2021 Budget</i>	<i>June, 2021 YTD</i>	<i>2021 Annual Projection</i>	<i>2022 Budget Request</i>	<i>2022 Board Adopted Budget</i>	<i>% Chg from 2021 Budget</i>
Total Expense	329,804	365,705	174,686	353,776	378,740	378,740	3.56
Equity							
Use of Undesignated Fund Balance				175			
Total Equity				175			
Tax Levy Required / (Contributed)	278,674	365,345	182,675	365,345	378,380	378,380	3.57

County Board

Function: General Administration

Fund: General Fund

Mission Statement:

The mission of Sheboygan County is to provide courteous, responsive, efficient and effective services to those we serve.

Summary of Responsibilities:

The County Board is the legislative branch of county government.

Table of Organization Summary:	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Full-Time Equivalents (adopted budget)	3.00	3.00	3.00	3.00	3.00

County of Sheboygan
2022 Summarized Budget Report

County Board

<i>Description</i>	<i>2020 Actual</i>	<i>2021 Budget</i>	<i>June, 2021 YTD</i>	<i>2021 Annual Projection</i>	<i>2022 Budget Request</i>	<i>2022 Board Adopted Budget</i>	<i>% Chg from 2021 Budget</i>
<i>Expense</i>							
Wages	129,024	133,736	66,409	133,736	134,550	134,550	.61
Benefits	11,638	11,706	5,828	11,706	11,677	11,677	.25
Personnel Related Expenses	140,662	145,442	72,236	145,442	146,227	146,227	.54
General Operating	31,622	43,232	20,392	34,112	45,958	45,958	6.31
Fixed Charges	26						
Operating Expense	31,648	43,232	20,392	34,112	45,958	45,958	6.31
Employee Related Insurance	4,177	12,161	84	166	168	168	98.62
Insurance Charges	1,659	2,198	1,099	2,198	2,254	2,254	2.55
System Operation Charges	32,439	31,719	15,432	31,566	31,738	31,738	.06
Interdepartmental Charges	38,275	46,078	16,615	33,930	34,160	34,160	25.86
<i>Total Expense</i>	<i>210,585</i>	<i>234,752</i>	<i>109,243</i>	<i>213,484</i>	<i>226,345</i>	<i>226,345</i>	<i>3.58</i>
<i>Equity</i>							
Use of Undesignated Fund Balance				4,968			
<i>Total Equity</i>				<i>4,968</i>			
<i>Tax Levy Required / (Contributed)</i>	<i>239,096</i>	<i>234,752</i>	<i>117,374</i>	<i>234,752</i>	<i>226,345</i>	<i>226,345</i>	<i>3.58</i>

County Clerk

Function: General Administration

Fund: General Fund

Mission Statement:

The mission of the County Clerk is to go beyond the services required by the Statutes in order to serve the public and other units of government in the most courteous, efficient, and cost-effective manner possible.

Summary of Responsibilities:

The County Clerk is responsible for administering the election process, act as a secretary for the County Board, maintain county records, issue marriage licenses, domestic partnerships, and conservation licenses, process passport applications, and administer the County's property and liability insurance.

Table of Organization Summary:	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Full-Time Equivalents (adopted budget)	3.00	3.00	3.00	3.00	3.79

County of Sheboygan
2022 Summarized Budget Report

County Clerk

<i>Description</i>	<i>2020 Actual</i>	<i>2021 Budget</i>	<i>June, 2021 YTD</i>	<i>2021 Annual Projection</i>	<i>2022 Budget Request</i>	<i>2022 Board Adopted Budget</i>	<i>% Chg from 2021 Budget</i>
Revenue							
Federal Grants	1,110						
State Grants	11,250		6,900	13,800			
Charges - Other Local Gov'ts	36,975	24,500	21,762	24,875	37,750	37,750	54.08
Non-Business Licenses	89,020	115,450	60,295	90,000	100,584	100,584	12.88
Public Charges for:							
General Government	353	360	445	510	510	510	41.67
Public Safety	6,388	13,000	3,113	9,000	10,000	10,000	23.08
Other Misc. Revenue	324	800	321	600	450	450	43.75
General Revenue	145,421	154,110	92,835	138,785	149,294	149,294	3.13
Interdepartmental Revenue							
System Operation Revenue	120	32	128	128	32	32	
Interdepartmental Revenue	120	32	128	128	32	32	
Total Revenue	145,541	154,142	92,963	138,913	149,326	149,326	3.12
Expense							
Wages	160,554	163,365	81,308	163,515	167,507	167,507	2.54
Benefits	22,165	23,060	11,115	23,137	23,283	23,283	.97
Personnel Related Expenses	182,719	186,425	92,422	186,652	190,790	190,790	2.34

County of Sheboygan
2022 Summarized Budget Report

County Clerk

<i>Description</i>	<i>2020 Actual</i>	<i>2021 Budget</i>	<i>June, 2021 YTD</i>	<i>2021 Annual Projection</i>	<i>2022 Budget Request</i>	<i>2022 Board Adopted Budget</i>	<i>% Chg from 2021 Budget</i>
Purchased Services	58,055	53,420	6,800	61,220	46,870	46,870	12.26
Repairs and Maintenance	21,600	22,000	11,914	20,853	20,653	20,653	6.12
General Operating	20,298	14,665	5,773	14,213	60,727	60,727	314.09
Fixed Charges		25		60			100.00
Operating Expense	99,953	90,110	24,487	96,346	128,250	128,250	42.33
Employee Related Insurance	48,740	43,545	28,939	57,868	60,610	60,610	39.19
Insurance Charges	1,113	1,296	648	1,296	1,229	1,229	5.17
Repairs & Maintenance Charges	71						
System Operation Charges	86,179	50,322	27,606	43,641	38,798	38,798	22.90
Other Interdepartmental Charges	17	17	8	17	17	17	
Interdepartmental Charges	136,120	95,180	57,201	102,822	100,654	100,654	5.75
Total Expense	418,792	371,715	174,110	385,820	419,694	419,694	12.91
Tax Levy Required / (Contributed)	245,512	217,573	108,787	217,573	270,368	270,368	24.27

Court Commissioner

Function: Justice & Law

Fund: General Fund

Mission Statement:

The mission of the Court Commissioners Office is to aid the Sheboygan County Circuit Court, and thereby the citizens of Sheboygan County by making the dispute resolution system more efficient. Cases referred by the Circuit Court are to be dealt with quickly and fairly, whether through contested hearings or cooperatively through mediation.

Summary of Responsibilities:

The Court Commissioners Office is responsible for assisting in the administration of the court system by conducting preliminary matters in certain court proceedings, rendering final decisions in stipulated cases, and through mediation.

Table of Organization Summary:	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Full-Time Equivalents (adopted budget)	3.00	3.00	3.00	3.00	3.00

County of Sheboygan
2022 Summarized Budget Report

Court Commissioner

<i>Description</i>	<i>2020 Actual</i>	<i>2021 Budget</i>	<i>June, 2021 YTD</i>	<i>2021 Annual Projection</i>	<i>2022 Budget Request</i>	<i>2022 Board Adopted Budget</i>	<i>% Chg from 2021 Budget</i>
Revenue							
Federal Grants	3,312						
Public Charges for:							
General Government	1,958	3,500	1,322	3,100	3,500	3,500	
Health Care Services	35,851	30,000	11,575	25,000	25,000	25,000	16.67
Rent Revenue	3,375	4,500	1,620	3,500	4,500	4,500	
General Revenue	44,496	38,000	14,517	31,600	33,000	33,000	13.16
Interdepartmental Revenue							
Other Interdept'l Revenue	10,780	12,000	6,489	12,000	12,000	12,000	
Interdepartmental Revenue	10,780	12,000	6,489	12,000	12,000	12,000	
Total Revenue	55,276	50,000	21,006	43,600	45,000	45,000	10.00
Expense							
Wages	227,073	229,965	113,536	229,965	235,706	235,706	2.50
Benefits	31,811	32,540	15,935	32,540	32,763	32,763	.69
Personnel Related Expenses	258,884	262,505	129,471	262,505	268,469	268,469	2.27
Purchased Services	25,975	30,699	9,270	24,263	25,000	25,000	18.56
Repairs and Maintenance	383	385	421	421	463	463	20.26
General Operating	1,906	4,650	668	4,650	4,650	4,650	
Bad Debt Expense		600		13,357	3,348	3,348	458.08
Operating Expense	28,263	36,334	10,359	42,691	33,461	33,461	7.91

County of Sheboygan
2022 Summarized Budget Report

Court Commissioner

<i>Description</i>	<i>2020 Actual</i>	<i>2021 Budget</i>	<i>June, 2021 YTD</i>	<i>2021 Annual Projection</i>	<i>2022 Budget Request</i>	<i>2022 Board Adopted Budget</i>	<i>% Chg from 2021 Budget</i>
Employee Related Insurance	29,709	33,415	16,710	33,415	34,995	34,995	4.73
Insurance Charges	1,186	1,315	657	1,315	1,348	1,348	2.51
System Operation Charges	10,799	11,118	4,750	11,118	10,637	10,637	4.33
Interdepartmental Charges	41,695	45,848	22,117	45,848	46,980	46,980	2.47
Total Expense	328,842	344,687	161,946	351,044	348,910	348,910	1.23
Tax Levy Required / (Contributed)	280,838	294,687	147,345	294,687	303,910	303,910	3.13

District Attorney

Function: Justice & Law

Fund: General Fund

Mission Statement:

The mission of the Sheboygan County Office of the District Attorney is to prosecute all crimes occurring within the County on behalf of the State of Wisconsin. In addition, this office is charged with prosecuting all non-criminal traffic and ordinance citations on behalf of Wisconsin State Patrol, the Sheboygan County Sheriff's Department and the Department of Natural Resources that occur in the County. Finally, the office is charged with prosecuting a variety of juvenile matters including delinquencies, Children/Juveniles In Need of Protection or Services, Truancies, Termination of Parental Rights, Guardianships, juvenile ordinance violations and inoculation violations.

Summary of Responsibilities:

The District Attorney is responsible for efficient, ethical, lawful and timely prosecution of all the above case types, compliance with all evidentiary and procedural mandates created by statute and the United States and Wisconsin Constitutions, recognition of, and compliance with, the "Rights of Victims and Witnesses of Crime" Act, and assisting all law enforcement agencies in the County in legal advice and legal training as well as providing investigative tools such as search warrants, wire "taps" and/or "traces", warrants for tracking devices, and records subpoenas.

Table of Organization Summary:	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Full-Time Equivalents (adopted budget)	13.30	13.30	13.17	14.18	14.18

County of Sheboygan
2022 Summarized Budget Report

District Attorney

<i>Description</i>	<i>2020 Actual</i>	<i>2021 Budget</i>	<i>June, 2021 YTD</i>	<i>2021 Annual Projection</i>	<i>2022 Budget Request</i>	<i>2022 Board Adopted Budget</i>	<i>% Chg from 2021 Budget</i>
Revenue							
Federal Grants	6,752						
State Grants	131,499	159,673		167,447	145,000	145,000	9.19
Public Charges for:							
General Government	67,764	59,400	37,231	74,400	58,600	58,600	1.35
General Revenue	206,014	219,073	37,231	241,847	203,600	203,600	7.06
Interdepartmental Revenue							
Other Interdept'l Revenue	99	200	54	100	200	200	
Interdepartmental Revenue	99	200	54	100	200	200	
Total Revenue	206,113	219,273	37,285	241,947	203,800	203,800	7.06
Expense							
Wages	625,615	646,539	317,347	646,539	656,426	656,426	1.53
Benefits	85,801	91,077	43,366	91,077	90,838	90,838	.26
Personnel Related Expenses	711,415	737,616	360,713	737,616	747,264	747,264	1.31
Purchased Services	26,648	21,750	6,247	13,750	22,700	22,700	4.37
Repairs and Maintenance	5,015	5,415	3,532	5,415	5,716	5,716	5.56
General Operating	31,838	21,688	13,599	32,544	31,649	31,649	45.93
Fixed Charges	250	240	128	240	256	256	6.67
Operating Expense	63,750	49,093	23,506	51,949	60,321	60,321	22.87

County of Sheboygan
2022 Summarized Budget Report

District Attorney

Description	2020 Actual	2021 Budget	June, 2021 YTD	2021 Annual Projection	2022 Budget Request	2022 Board Adopted Budget	% Chg from 2021 Budget
Employee Related Insurance	193,893	209,345	89,521	209,345	207,194	207,194	1.03
Insurance Charges	3,177	3,355	1,678	3,355	3,411	3,411	1.67
Repairs & Maintenance Charges	18						
System Operation Charges	21,540	23,236	11,447	22,917	21,574	21,574	7.15
Interdepartmental Charges	218,627	235,936	102,645	235,617	232,179	232,179	1.59
Total Expense	993,792	1,022,645	486,863	1,025,182	1,039,764	1,039,764	1.67
Equity							
Use of Undesignated Fund Balance				5,106			
Total Equity				5,106			
Tax Levy Required / (Contributed)	819,836	803,372	401,684	803,372	835,964	835,964	4.06

Employee Benefits Insurance

Function: General Administration

Fund: Internal Services Fund

General Information:

The Employee Benefits Insurance is used to account for costs associated with the County's self-insured employee benefits.

County of Sheboygan
2022 Summarized Budget Report

Employee Benefits Insurance

<i>Description</i>	<i>2020 Actual</i>	<i>2021 Budget</i>	<i>June, 2021 YTD</i>	<i>2021 Annual Projection</i>	<i>2022 Budget Request</i>	<i>2022 Board Adopted Budget</i>	<i>% Chg from 2021 Budget</i>
Revenue							
Public Charges for:							
Health Care Services	2,744,660	2,962,223	1,346,591	2,707,517	3,058,497	3,058,497	3.25
Rent Revenue	60,757	69,312	40,014	69,180	71,762	71,762	3.53
Other Misc. Revenue	339,568	121,371	41,684	82,072	118,000	118,000	2.78
General Revenue	3,144,985	3,152,906	1,428,289	2,858,769	3,248,259	3,248,259	3.02
Interdepartmental Revenue							
Insurance & Employee Related	11,547,128	13,661,998	6,341,591	12,681,173	14,255,399	14,255,399	4.34
Interdepartmental Revenue	11,547,128	13,661,998	6,341,591	12,681,173	14,255,399	14,255,399	4.34
Total Revenue	14,692,112	16,814,904	7,769,880	15,539,942	17,503,658	17,503,658	4.10
Expense							
Benefits	15,324,377	16,844,573	7,908,423	15,819,136	17,304,217	17,304,217	2.73
Personnel Related Expenses	15,324,377	16,844,573	7,908,423	15,819,136	17,304,217	17,304,217	2.73
Purchased Services	65,989	78,979	38,159	74,011	78,354	78,354	.79
General Operating	3,849	7,500	2,418	7,168	7,500	7,500	
Fixed Charges	68,834	69,672	28,825	69,180	71,762	71,762	3.00
Operating Expense	138,672	156,151	69,403	150,359	157,616	157,616	.94

County of Sheboygan
2022 Summarized Budget Report

Employee Benefits Insurance

<i>Description</i>	<i>2020 Actual</i>	<i>2021 Budget</i>	<i>June, 2021 YTD</i>	<i>2021 Annual Projection</i>	<i>2022 Budget Request</i>	<i>2022 Board Adopted Budget</i>	<i>% Chg from 2021 Budget</i>
Other Interdepartmental Charges	111,396	114,789	57,395	114,789	116,825	116,825	1.77
Interdepartmental Charges	111,396	114,789	57,395	114,789	116,825	116,825	1.77
<i>Total Expense</i>	<i>15,574,444</i>	<i>17,115,513</i>	<i>8,035,220</i>	<i>16,084,284</i>	<i>17,578,658</i>	<i>17,578,658</i>	<i>2.71</i>
<i>Equity</i>							
Use of Retained Earnings		300,609		300,609	75,000	75,000	75.05
<i>Total Equity</i>		<i>300,609</i>		<i>300,609</i>	<i>75,000</i>	<i>75,000</i>	<i>75.05</i>

Tax Levy Required / (Contributed)

Finance

Function: General Administration

Fund: General Fund

Mission Statement:

The mission of the Finance Department is to effectively and efficiently safeguard and account for the County's financial resources and to provide financial services in support of all County Departments.

Summary of Responsibilities:

The Finance Department is responsible for all County financial operations; including budgeting, internal and external financial reporting, accounts payable, accounts receivable, payroll, fixed assets, internal auditing, debt management, cash management, investments, internal controls, collections, financial forecasting, and financial policies and procedures. The Finance Department has the leadership role in the development and maintenance of JD Edwards accounting and payroll software that is utilized by all County departments.

Table of Organization Summary:	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Full-Time Equivalents (adopted budget)	20.50	20.50	19.00	17.00	17.00

County of Sheboygan
2022 Summarized Budget Report

Finance

<i>Description</i>	<i>2020 Actual</i>	<i>2021 Budget</i>	<i>June, 2021 YTD</i>	<i>2021 Annual Projection</i>	<i>2022 Budget Request</i>	<i>2022 Board Adopted Budget</i>	<i>% Chg from 2021 Budget</i>
Revenue							
Federal Grants	802						
Charges - Other Local Gov'ts	64,626	64,577	32,177	64,577	66,396	66,396	2.82
Other Misc. Revenue	61,051	52,505	20,953	52,906	52,682	52,682	.34
General Revenue	126,479	117,082	53,130	117,483	119,078	119,078	1.70
Interdepartmental Revenue							
Other Interdept'l Revenue	517,053	552,502	263,223	533,637	549,276	549,276	.58
Interdepartmental Revenue	517,053	552,502	263,223	533,637	549,276	549,276	.58
Total Revenue	643,532	669,584	316,353	651,120	668,354	668,354	.18
Expense							
Wages	1,101,639	1,272,071	565,506	1,168,368	1,302,430	1,302,430	2.39
Benefits	154,495	180,498	78,601	165,041	181,344	181,344	.47
Personnel Related Expenses	1,256,134	1,452,569	644,107	1,333,409	1,483,774	1,483,774	2.15
Purchased Services	24,261	26,245	9,699	24,463	26,675	26,675	1.64
Repairs and Maintenance	1,316	1,960	418	1,630	1,960	1,960	
General Operating	14,163	23,760	11,573	19,116	27,533	27,533	15.88
Fixed Charges	2,544	2,700	1,388	2,700	2,700	2,700	
Operating Expense	42,283	54,665	23,077	47,909	58,868	58,868	7.69

County of Sheboygan
2022 Summarized Budget Report

Finance

<i>Description</i>	<i>2020 Actual</i>	<i>2021 Budget</i>	<i>June, 2021 YTD</i>	<i>2021 Annual Projection</i>	<i>2022 Budget Request</i>	<i>2022 Board Adopted Budget</i>	<i>% Chg from 2021 Budget</i>
Employee Related Insurance	221,717	259,036	131,670	261,958	267,148	267,148	3.13
Insurance Charges	3,844	3,987	1,994	3,987	4,341	4,341	8.88
System Operation Charges	55,363	55,221	61,745	125,033	61,378	61,378	11.15
Other Interdepartmental Charges	19	19	10	19	19	19	
Interdepartmental Charges	280,943	318,263	195,418	390,997	332,886	332,886	4.59
Total Expense	1,579,359	1,825,497	862,601	1,772,315	1,875,528	1,875,528	2.74
Tax Levy Required / (Contributed)	1,116,353	1,155,913	577,957	1,155,913	1,207,174	1,207,174	4.43

Health & Human Services

Function: Health & Human Services

Fund: Special Revenue Fund

Mission Statement:

The mission of the Health and Human Services Department is to, "Improve the quality of life and self-sufficiency of Sheboygan County residents".

Summary of Responsibilities:

The Sheboygan County Health and Human Services Department is the County's comprehensive health and human services planning and delivery agency. It provides information and assistance to persons facing economic crisis, health risk, challenges to child, family and community wellness, life changes associated with aging, and other needs.

Table of Organization Summary:	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Full-Time Equivalents (adopted budget)	217.30	212.00	206.31	199.00	193.00

County of Sheboygan
2022 Summarized Budget Report

Health & Human Services

<i>Description</i>	<i>2020 Actual</i>	<i>2021 Budget</i>	<i>June, 2021 YTD</i>	<i>2021 Annual Projection</i>	<i>2022 Budget Request</i>	<i>2022 Board Adopted Budget</i>	<i>% Chg from 2021 Budget</i>
Revenue							
Federal Grants	1,931,057	1,276,969	417,858	1,317,738	1,229,334	1,229,334	3.73
State Grants	17,428,080	15,493,412	7,986,249	16,951,401	16,069,963	16,069,963	3.72
Business Licenses	346,429	438,482	219,240	398,762	398,762	398,762	9.06
Public Charges for:							
General Government	91,242	121,460	53,984	122,100	122,150	122,150	.57
Public Safety	240	135	48	48	135	135	
Health Care Services	6,691	5,000	2,666	4,800	5,000	5,000	
H & HS Services	5,324,424	7,172,966	2,632,131	5,892,545	8,283,820	8,283,820	15.49
Donations	80,607	158,652	38,493	132,356	141,250	141,250	10.97
Other Misc. Revenue	727,208	22,198	6,354	14,517	19,802	19,802	10.79
General Revenue	25,935,977	24,689,274	11,357,023	24,834,267	26,270,216	26,270,216	6.40
Interdepartmental Revenue							
Other Interdept'l Revenue	300	300	225	300	300	300	
Interdepartmental Revenue	300	300	225	300	300	300	
Total Revenue	25,936,277	24,689,574	11,357,248	24,834,567	26,270,516	26,270,516	6.40
Expense							
Wages	12,110,303	12,029,575	6,204,120	11,927,890	13,213,739	13,213,739	9.84
Benefits	1,653,013	1,694,444	833,622	1,622,699	1,811,708	1,811,708	6.92
Personnel Related Expenses	13,763,316	13,724,019	7,037,742	13,550,589	15,025,447	15,025,447	9.48

County of Sheboygan
2022 Summarized Budget Report

Health & Human Services

<i>Description</i>	<i>2020 Actual</i>	<i>2021 Budget</i>	<i>June, 2021 YTD</i>	<i>2021 Annual Projection</i>	<i>2022 Budget Request</i>	<i>2022 Board Adopted Budget</i>	<i>% Chg from 2021 Budget</i>
Purchased Services	16,958,318	17,909,260	8,232,604	16,275,671	17,612,312	17,612,312	1.66
Repairs and Maintenance	92,100	19,640	20,353	26,369	28,360	28,360	44.40
General Operating	1,562,175	1,489,275	855,626	1,529,480	1,654,512	1,654,512	11.10
Fixed Charges	119,183	121,399	59,011	119,769	73,066	73,066	39.81
Bad Debt Expense	20,801						
Operating Expense	18,752,577	19,539,574	9,167,594	17,951,289	19,368,250	19,368,250	.88
Employee Related Insurance	3,050,808	3,634,972	1,740,920	3,412,462	4,229,714	4,229,714	16.36
Insurance Charges	82,666	86,469	43,235	86,423	90,000	90,000	4.08
Repairs & Maintenance Charges	547,910	586,037	263,797	528,742	619,402	619,402	5.69
System Operation Charges	932,314	985,761	499,871	1,001,933	1,049,095	1,049,095	6.42
Public Safety Charges		1,200	1,200	1,600	1,200	1,200	
Health & Human Services				26,846			
Other Interdepartmental Charges	430,159	449,669	196,313	421,553	414,626	414,626	7.79
Interdepartmental Charges	5,043,857	5,744,108	2,745,335	5,479,559	6,404,037	6,404,037	11.49
Vehicles		80,000		80,000	85,000	85,000	6.25
Capital Outlay		80,000		80,000	85,000	85,000	6.25
Total Expense	37,559,750	39,087,701	18,950,672	37,061,437	40,882,734	40,882,734	4.59
Operating Transfers Out	1,699,365						
Tax Levy Required / (Contributed)	13,892,065	14,398,127	7,207,597	14,444,258	14,612,218	14,612,218	1.49

Capital Outlay for 2022 - \$5000+

Department: Health and Human Services

<u>ITEM DESCRIPTION</u>	<u>TOTAL COST OF ITEM(S)</u>	<u>REIMBURSEMENT AMOUNT</u>	<u>A / R</u>
Medium Transport Bus	\$ 85,000.00	\$ (70,000.00)	A
Grand Total Amounts	<u>\$ 85,000.00</u>	<u>\$ (70,000.00)</u>	

Human Resources

Function: General Administration

Fund: General Fund

Mission Statement:

The mission of the Human Resources Department is to create an environment which promotes positive employee relations, encourages equal opportunity, and provides quality customer service.

Summary of Responsibilities:

The Human Resources Department is responsible for personnel policies, employee relations management, employee benefits, position administration, labor relations, employee selection and recruitment, personnel records, equal opportunity, training, safety and loss control, and salary administration.

Table of Organization Summary:

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Full-Time Equivalents (adopted budget)	5.00	5.00	6.00	5.00	5.00

County of Sheboygan
2022 Summarized Budget Report

Human Resources

<i>Description</i>	<i>2020 Actual</i>	<i>2021 Budget</i>	<i>June, 2021 YTD</i>	<i>2021 Annual Projection</i>	<i>2022 Budget Request</i>	<i>2022 Board Adopted Budget</i>	<i>% Chg from 2021 Budget</i>
Revenue							
Other Misc. Revenue	140		5	5			
General Revenue	140		5	5			
Interdepartmental Revenue							
Other Interdept'l Revenue	123,873	114,789	57,395	114,789	116,825	116,825	1.77
Interdepartmental Revenue	123,873	114,789	57,395	114,789	116,825	116,825	1.77
Total Revenue	124,014	114,789	57,399	114,794	116,825	116,825	1.77
Expense							
Wages	362,580	384,399	170,877	384,471	389,584	389,584	1.35
Benefits	50,216	55,545	23,915	55,556	54,153	54,153	2.51
Personnel Related Expenses	412,796	439,944	194,793	440,027	443,737	443,737	.86
Purchased Services	56,146	97,700	29,513	97,700	97,200	97,200	.51
Repairs and Maintenance	3,885	7,000	1,336	7,000	5,000	5,000	28.57
General Operating	24,393	62,677	6,856	62,711	74,706	74,706	19.19
Operating Expense	84,424	167,377	37,705	167,411	176,906	176,906	5.69

**County of Sheboygan
2022 Summarized Budget Report**

Human Resources

<i>Description</i>	<i>2020 Actual</i>	<i>2021 Budget</i>	<i>June, 2021 YTD</i>	<i>2021 Annual Projection</i>	<i>2022 Budget Request</i>	<i>2022 Board Adopted Budget</i>	<i>% Chg from 2021 Budget</i>
Employee Related Insurance	68,448	82,155	36,593	82,155	86,039	86,039	4.73
Insurance Charges	1,686	1,955	978	1,955	1,903	1,903	2.66
System Operation Charges	34,965	30,157	14,891	30,157	30,833	30,833	2.24
Other Interdepartmental Charges	8	8	4	8	8	8	
Interdepartmental Charges	105,107	114,275	52,466	114,275	118,783	118,783	3.94
<i>Total Expense</i>	<i>602,327</i>	<i>721,596</i>	<i>284,964</i>	<i>721,713</i>	<i>739,426</i>	<i>739,426</i>	<i>2.47</i>
<i>Tax Levy Required / (Contributed)</i>	<i>656,616</i>	<i>606,807</i>	<i>303,405</i>	<i>606,807</i>	<i>622,601</i>	<i>622,601</i>	<i>2.60</i>

Information Technology

Function: General Administration

Fund: Internal Services Fund

Mission Statement:

The mission of the Information Technology Department is to effectively and efficiently safeguard and account for the County's technological resources and to provide information technology services in support of all County Departments.

Summary of Responsibilities:

The Information Technology Department is responsible for providing assistance to County departments with a 24-hour help desk, and provides planning, management, and implementation services for the County's IT projects, systems, networks, and devices.

Table of Organization Summary:	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Full-Time Equivalents (adopted budget)	7.75	7.50	7.50	7.50	7.50

County of Sheboygan
2022 Summarized Budget Report

Information Technology

<i>Description</i>	<i>2020 Actual</i>	<i>2021 Budget</i>	<i>June, 2021 YTD</i>	<i>2021 Annual Projection</i>	<i>2022 Budget Request</i>	<i>2022 Board Adopted Budget</i>	<i>% Chg from 2021 Budget</i>
Revenue							
Federal Grants	7,144						
State Grants			30,875	30,875	3,450	3,450	
Public Charges for:							
General Government	18,200	34,366	27,432	47,000	21,680	21,680	36.91
Donations	642,905						
Other Misc. Revenue	3,071		283	330			
General Revenue	671,320	34,366	58,590	78,205	25,130	25,130	26.88
Interdepartmental Revenue							
System Operation Revenue	2,215,340	2,300,336	1,188,863	2,323,381	2,458,389	2,458,389	6.87
Interdepartmental Revenue	2,215,340	2,300,336	1,188,863	2,323,381	2,458,389	2,458,389	6.87
Total Revenue	2,886,660	2,334,702	1,247,453	2,401,586	2,483,519	2,483,519	6.37
Expense							
Wages	558,460	562,487	274,972	562,595	582,519	582,519	3.56
Benefits	89,105	79,610	38,382	79,610	82,428	82,428	3.54
Personnel Related Expenses	647,565	642,097	313,354	642,205	664,947	664,947	3.56
Purchased Services	1,158,431	1,356,872	660,168	1,364,750	1,474,448	1,474,448	8.67
Repairs and Maintenance	62,837	78,500	37,774	86,000	79,500	79,500	1.27
General Operating	56,227	74,405	86,713	112,904	52,748	52,748	29.11
Fixed Charges	38,298	36,111	18,524	36,111	41,181	41,181	14.04

County of Sheboygan
2022 Summarized Budget Report

Information Technology

<i>Description</i>	<i>2020 Actual</i>	<i>2021 Budget</i>	<i>June, 2021 YTD</i>	<i>2021 Annual Projection</i>	<i>2022 Budget Request</i>	<i>2022 Board Adopted Budget</i>	<i>% Chg from 2021 Budget</i>
Building & Improvement Depreciation	11,572		5,786				
Machinery & Equipment Depreciation	155,513		126,913				
Operating Expense	1,482,878	1,545,888	935,878	1,599,765	1,647,877	1,647,877	6.60
Employee Related Insurance	125,210	156,951	75,166	156,951	161,687	161,687	3.02
Insurance Charges	6,458	6,730	3,365	6,730	7,025	7,025	4.38
Repairs & Maintenance Charges	79						
System Operation Charges	2,101	1,560	778	1,566	1,964	1,964	25.90
Other Interdepartmental Charges	19	19	10	19	19	19	
Interdepartmental Charges	133,866	165,260	79,319	165,266	170,695	170,695	3.29
Total Expense	2,264,309	2,353,245	1,328,552	2,407,236	2,483,519	2,483,519	5.54
Operating Transfers In	9,000	18,543	149,861	149,861			100.00
Operating Transfers Out	494,760	111,560		29,079	77,764	77,764	30.29
Equity							
Use of Retained Earnings		111,560		140,639	77,764	77,764	30.29
Total Equity		111,560		140,639	77,764	77,764	30.29

Tax Levy Required / (Contributed)

Medical Examiner

Function: Justice & Law

Fund: General Fund

Mission Statement:

The mission of the Medical Examiner is to provide professional death investigation into the deaths reportable to the Sheboygan County Medical Examiner's Office as it is applicable to the Wisconsin State Statutes and make a determination into the cause and manner of death.

Summary of Responsibilities:

The Medical Examiner is responsible for investigating deaths in Sheboygan County that are reportable under Wisconsin Statutes 30, 67, 346, 71, 350, 155, 979.01 & 979.025.

Table of Organization Summary:	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Full-Time Equivalents (adopted budget)	1.15	1.15	1.36	1.41	1.60

County of Sheboygan
2022 Summarized Budget Report

Medical Examiner

<i>Description</i>	<i>2020 Actual</i>	<i>2021 Budget</i>	<i>June, 2021 YTD</i>	<i>2021 Annual Projection</i>	<i>2022 Budget Request</i>	<i>2022 Board Adopted Budget</i>	<i>% Chg from 2021 Budget</i>
Revenue							
Federal Grants	2,833						
Other Misc. Revenue	162,671	139,100	73,856	145,189	146,000	146,000	4.96
General Revenue	165,505	139,100	73,856	145,189	146,000	146,000	4.96
Total Revenue	165,505	139,100	73,856	145,189	146,000	146,000	4.96
Expense							
Wages	124,856	118,079	58,567	118,079	122,705	122,705	3.92
Benefits	9,551	8,737	4,480	8,737	9,080	9,080	3.93
Personnel Related Expenses	134,407	126,816	63,047	126,816	131,785	131,785	3.92
Purchased Services	61,818	61,800	26,395	57,150	61,750	61,750	.08
Repairs and Maintenance		125		125	125	125	
General Operating	20,933	16,079	7,038	16,483	26,745	26,745	66.33
Operating Expense	82,750	78,004	33,433	73,758	88,620	88,620	13.61
Employee Related Insurance	1,900	1,808	907	1,808	1,880	1,880	3.98
Insurance Charges	869	1,034	517	1,034	1,096	1,096	6.00
System Operation Charges	22,728	23,982	11,943	23,982	19,521	19,521	18.60
Interdepartmental Charges	25,497	26,824	13,367	26,824	22,497	22,497	16.13
Total Expense	242,655	231,644	109,847	227,398	242,902	242,902	4.86
Tax Levy Required / (Contributed)	68,760	92,544	46,272	92,544	96,902	96,902	4.71

Non-Departmental

Function: General Administration

Fund: General Fund

General Information

Non-Departmental activity accounts for general state aid payments to the County and other items that are not specific to any one operating department.

County of Sheboygan
2022 Summarized Budget Report

Non Departmental

<i>Description</i>	<i>2020 Actual</i>	<i>2021 Budget</i>	<i>June, 2021 YTD</i>	<i>2021 Annual Projection</i>	<i>2022 Budget Request</i>	<i>2022 Board Adopted Budget</i>	<i>% Chg from 2021 Budget</i>
Revenue							
Federal Grants	25,000				354,729	354,729	
State Grants	3,638,259	3,595,400	223,393	3,625,735	3,633,758	3,633,758	1.07
Public Charges for:							
General Government	173,192	135,000	96,392	192,784	165,000	165,000	22.22
Public Safety	118,681	130,000	70,650	141,300	130,000	130,000	
Interest Income	837,533	932,189	395,284	705,738	731,813	731,813	21.50
Rent Revenue	9,078						
Other Misc. Revenue	556,831	432,883	702,136	1,368,982	386,572	386,572	10.70
General Revenue	5,358,575	5,225,472	1,487,855	6,034,539	5,401,872	5,401,872	3.38
Total Revenue	5,358,575	5,225,472	1,487,855	6,034,539	5,401,872	5,401,872	3.38
Expense							
Purchased Services	14,380		2,208	8,348			
Repairs and Maintenance	461	1,000	45	400	1,000	1,000	
General Operating	1,785,042	1,929,999	1,813,745	1,886,305	2,054,479	2,054,479	6.45
Interest	201	1,000	37	100	500	500	50.00
Operating Expense	1,800,084	1,931,999	1,816,034	1,895,153	2,055,979	2,055,979	6.42

County of Sheboygan
2022 Summarized Budget Report

Non Departmental

<i>Description</i>	<i>2020 Actual</i>	<i>2021 Budget</i>	<i>June, 2021 YTD</i>	<i>2021 Annual Projection</i>	<i>2022 Budget Request</i>	<i>2022 Board Adopted Budget</i>	<i>% Chg from 2021 Budget</i>
Insurance Charges	2,673	2,554	1,277	2,554	2,775	2,775	8.65
Repairs & Maintenance Charges	128	175	17	175	175	175	
Other Interdepartmental Charges	1,782-						
Interdepartmental Charges	1,019	2,729	1,294	2,729	2,950	2,950	8.10
Total Expense	1,801,103	1,934,728	1,817,328	1,897,882	2,058,929	2,058,929	6.42
Operating Transfers In	1,790,137						
Operating Transfers Out	926,141	224,616	173,426	271,234	782,326	782,326	248.29
Equity							
Use of Undesignated Fund Balance		242,568-			212,701-	212,701-	12.31
Use of Jail Assessment Fund Balance		49,135-		37,835-	11,128-	11,128-	77.35
Use of Land Records Fund Balance		18,444-			117,225	117,225	735.57
Total Equity		310,147-		37,835-	106,604-	106,604-	65.63
Tax Levy Required / (Contributed)	2,679,330-	2,755,981-	1,377,991-	2,755,981-	2,454,013-	2,454,013-	10.96

Planning & Conservation

Function: Environmental

Fund: General Fund

Mission Statement:

The Planning & Conservation Department is committed to providing sound information and knowledge on environmental issues that affect our community, protecting our county's natural resources, and, first and foremost, working with the public which we serve in a straightforward, honest approach.

Summary of Responsibilities:

The Planning & Conservation Department plays a number of lead roles throughout the County. Many comprehensive plans, a number of ordinances, the County's recreational facilities, a number of programs, and finally, any given year a number of grants or special programs are administered through the office.

Table of Organization Summary:	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Full-Time Equivalent (adopted budget)	15.63	14.14	14.01	14.10	13.95

County of Sheboygan
2022 Summarized Budget Report

Planning & Conservation

<i>Description</i>	<i>2020 Actual</i>	<i>2021 Budget</i>	<i>June, 2021 YTD</i>	<i>2021 Annual Projection</i>	<i>2022 Budget Request</i>	<i>2022 Board Adopted Budget</i>	<i>% Chg from 2021 Budget</i>
Revenue							
Federal Grants	276,804	246,370	97,532	150,000	440,824	440,824	78.93
State Grants	399,140	322,285	108,714	394,159	471,778	471,778	46.39
Grants from Local Gov'ts		2,500			2,500	2,500	
Charges - Other Local Gov'ts	14,272	11,165	6,040	11,165	12,461	12,461	11.61
Non-Business Licenses	21	100	12	50	100	100	
Other Permits and Fees	289,274	248,000	164,368	259,250	297,563	297,563	19.99
Recreation Fees	55,156	40,000	25,466	40,000	42,000	42,000	5.00
Violations, Judgements, Damages	3,700	3,000	775	3,000	3,000	3,000	
Public Charges for:							
General Government	4,628	9,350	2,842	4,815	8,350	8,350	10.70
Conservation and Development	183,231	105,500	195,492	195,492	105,500	105,500	
Rent Revenue	23,435	24,974	9,225	26,000	27,800	27,800	11.32
Donations	673	200	142	175	200	200	
Other Misc. Revenue	1,231	16,000	53,654	53,654	5,000	5,000	68.75
General Revenue	1,251,566	1,029,444	664,262	1,137,760	1,417,076	1,417,076	37.65
Interdepartmental Revenue							
Other Interdept'l Revenue	5,203	2,275		2,275	2,275	2,275	
Interdepartmental Revenue	5,203	2,275		2,275	2,275	2,275	
Total Revenue	1,256,769	1,031,719	664,262	1,140,035	1,419,351	1,419,351	37.57

County of Sheboygan
2022 Summarized Budget Report

Planning & Conservation

<i>Description</i>	<i>2020 Actual</i>	<i>2021 Budget</i>	<i>June, 2021 YTD</i>	<i>2021 Annual Projection</i>	<i>2022 Budget Request</i>	<i>2022 Board Adopted Budget</i>	<i>% Chg from 2021 Budget</i>
Expense							
Wages	750,170	764,004	397,630	811,504	867,037	867,037	13.49
Benefits	102,605	107,438	54,819	114,049	118,303	118,303	10.11
Personnel Related Expenses	852,775	871,442	452,449	925,553	985,340	985,340	13.07
Purchased Services	500,323	428,306	159,107	366,516	814,432	814,432	90.15
Repairs and Maintenance	255,637	301,526	139,536	302,829	257,726	257,726	14.53
General Operating	289,297	240,513	177,218	279,510	255,617	255,617	6.28
Fixed Charges	6,972	8,275	2,968	5,847	8,400	8,400	1.51
Operating Expense	1,052,230	978,620	478,829	954,702	1,336,175	1,336,175	36.54
Employee Related Insurance	214,129	252,656	109,036	262,419	260,228	260,228	3.00
Insurance Charges	13,302	13,024	6,512	13,024	13,870	13,870	6.50
Repairs & Maintenance Charges	78,368	27,572	107,206	90,000	48,685	48,685	76.57
System Operation Charges	99,379	62,219	31,024	62,216	67,660	67,660	8.74
Other Interdepartmental Charges	949	316	233	316	316	316	
Interdepartmental Charges	406,128	355,787	254,011	427,975	390,759	390,759	9.83
Buildings and Improvements		60,000		60,000			100.00
Machinery and Equipment					37,000	37,000	
Computer and Systems Equipment		15,000	13,799	13,799			100.00
Vehicles	37,051				35,000	35,000	
Capital Outlay	37,051	75,000	13,799	73,799	72,000	72,000	4.00
Total Expense	2,348,184	2,280,849	1,199,088	2,382,029	2,784,274	2,784,274	22.07

County of Sheboygan
2022 Summarized Budget Report

Planning & Conservation

<i>Description</i>	<i>2020 Actual</i>	<i>2021 Budget</i>	<i>June, 2021 YTD</i>	<i>2021 Annual Projection</i>	<i>2022 Budget Request</i>	<i>2022 Board Adopted Budget</i>	<i>% Chg from 2021 Budget</i>
<i>Operating Transfers In</i>	66,350	41,400	41,740	66,350	160,000	160,000	286.47
<i>Tax Levy Required / (Contributed)</i>	1,134,400	1,207,730	603,866	1,207,730	1,204,923	1,204,923	.23

Capital Outlay for 2022 - \$5000+

Department: Planning and Conservation

<u>ITEM DESCRIPTION</u>	<u>TOTAL COST OF ITEM(S)</u>	<u>REIMBURSEMENT AMOUNT</u>	<u>A / R</u>
New F-150 XL Truck	\$ 35,000.00	\$ (4,000.00)	R
New Lawn Mower/Snowblower Tractor	37,000.00		R
Grand Total Amounts	<u>\$ 72,000.00</u>	<u>\$ (4,000.00)</u>	

Property/Liability Insurance

Function: General Administration

Fund: Internal Services Fund

General Information:

The Property/Liability Insurance is used to account for costs associated with the County's property and liability insurance.

County of Sheboygan
2022 Summarized Budget Report

Property/Liability Insurance

<i>Description</i>	<i>2020 Actual</i>	<i>2021 Budget</i>	<i>June, 2021 YTD</i>	<i>2021 Annual Projection</i>	<i>2022 Budget Request</i>	<i>2022 Board Adopted Budget</i>	<i>% Chg from 2021 Budget</i>
Revenue							
Other Misc. Revenue	54,212-						
General Revenue	54,212-						
Interdepartmental Revenue							
Insurance & Employee Related	582,838	612,857	306,428	618,671	643,440	643,440	4.99
Other Interdept'l Revenue	47,232	47,275	23,638	47,232	52,300	52,300	10.63
Interdepartmental Revenue	630,070	660,132	330,066	665,903	695,740	695,740	5.39
Total Revenue	575,858	660,132	330,066	665,903	695,740	695,740	5.39
Expense							
Fixed Charges	630,070	660,132	330,066	665,903	695,740	695,740	5.39
Operating Expense	630,070	660,132	330,066	665,903	695,740	695,740	5.39
Total Expense	630,070	660,132	330,066	665,903	695,740	695,740	5.39

Tax Levy Required / (Contributed)

Register of Deeds

Function: General Administration

Fund: General Fund

Mission Statement:

The mission of the Register of Deeds is to be fiscally responsible while serving the public in a courteous and friendly manner, following and enforcing the state statutes that dictate our office along with preserving and protecting real estate records, vital records, and miscellaneous documents.

Summary of Responsibilities:

The Register of Deeds is responsible for recording deeds, mortgages, satisfactions, and any document relative to real estate such as subdivisions and certified survey maps. The office administers the registrations of all births, marriages, and deaths of county residents, probate instruments, and business documents such as corporate filings.

Table of Organization Summary:

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Full-Time Equivalents (adopted budget)	7.00	7.00	7.00	7.00	7.00

County of Sheboygan
2022 Summarized Budget Report

Register of Deeds

<i>Description</i>	<i>2020 Actual</i>	<i>2021 Budget</i>	<i>June, 2021 YTD</i>	<i>2021 Annual Projection</i>	<i>2022 Budget Request</i>	<i>2022 Board Adopted Budget</i>	<i>% Chg from 2021 Budget</i>
Revenue							
Federal Grants	331						
Public Charges for:							
General Government	993,705	742,995	514,980	757,995	793,156	793,156	6.75
General Revenue	994,037	742,995	514,980	757,995	793,156	793,156	6.75
Total Revenue	994,037	742,995	514,980	757,995	793,156	793,156	6.75
Expense							
Wages	327,946	346,202	174,410	356,202	350,285	350,285	1.18
Benefits	44,641	48,987	23,527	51,977	48,691	48,691	.60
Personnel Related Expenses	372,586	395,189	197,937	408,179	398,976	398,976	.96
Purchased Services	207,497	85,700	53,309	101,000	125,700	125,700	46.67
Repairs and Maintenance	5,431	6,483	3,268	6,483	6,483	6,483	
General Operating	11,450	16,918	7,032	17,802	23,664	23,664	39.87
Fixed Charges			30	30			
Operating Expense	224,378	109,101	63,638	125,315	155,847	155,847	42.85
Employee Related Insurance	115,136	129,434	62,108	129,434	125,734	125,734	2.86
Insurance Charges	2,507	2,436	1,218	2,436	2,376	2,376	2.46
System Operation Charges	40,925	52,109	26,443	52,109	49,795	49,795	4.44
Other Interdepartmental Charges	83	81	41	81	83	83	2.47
Interdepartmental Charges	158,651	184,060	89,809	184,060	177,988	177,988	3.30

County of Sheboygan
2022 Summarized Budget Report

Register of Deeds

<i>Description</i>	<i>2020 Actual</i>	<i>2021 Budget</i>	<i>June, 2021 YTD</i>	<i>2021 Annual Projection</i>	<i>2022 Budget Request</i>	<i>2022 Board Adopted Budget</i>	<i>% Chg from 2021 Budget</i>
Total Expense	755,616	688,350	351,385	717,554	732,811	732,811	6.46
Operating Transfers In	146,489	51,700	41,200	51,700	86,000	86,000	66.34
Equity							
Use of Undesignated Fund Balance				24,990			
Total Equity				24,990			
Tax Levy Required / (Contributed)	111,133-	106,345-	53,173-	106,345-	146,345-	146,345-	37.61

Rocky Knoll

Function: Health Care Center

Fund: Enterprise Fund

Mission Statement:

The mission of Rocky Knoll is to establish an integrated system of long-term care delivery designed for and dedicated to providing optimal services to its constituents.

Summary of Responsibilities:

Rocky Knoll Health Care Center is licensed and certified as a skilled nursing facility. The center is certified to provide services under both Medicare A and B, Medicaid and the Veterans Administration programs. The responsibility of the Rocky Knoll Health Care Center is to provide high quality skilled nursing and health care services to the residents of Sheboygan County residing within the Center, to maintain a proactive approach in anticipating the individual needs of each of its residents insuring their health and welfare requirements are being met, and to maintain fiscal responsibility to the taxpayers of Sheboygan County and deliver these services in an efficient and cost effective manner.

Table of Organization Summary:	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Full-Time Equivalents (adopted budget)	139.54	138.08	153.49	159.05	160.03

County of Sheboygan
2022 Summarized Budget Report

Rocky Knoll Health Care Center

<i>Description</i>	<i>2020 Actual</i>	<i>2021 Budget</i>	<i>June, 2021 YTD</i>	<i>2021 Annual Projection</i>	<i>2022 Budget Request</i>	<i>2022 Board Adopted Budget</i>	<i>% Chg from 2021 Budget</i>
Revenue							
Federal Grants	177,577			377,461			
Charges to State of Wisconsin	1,909,539	1,522,674	773,150	2,103,504	1,518,718	1,518,718	.26
Public Charges for:							
General Government	46	245	21	40	50	50	79.59
Health Care Services	10,968,576	11,775,591	4,641,498	9,618,161	11,599,229	11,599,229	1.50
Interest Income	56		12	24			
Donations	317,464		10	10			
Other Misc. Revenue	847,838	9,000	397,134	20,854	9,000	9,000	
General Revenue	14,221,095	13,307,510	5,811,825	12,120,054	13,126,997	13,126,997	1.36
Interdepartmental Revenue							
Repairs & Maintenance Services	5,869	6,000		6,000	8,450	8,450	40.83
Other Interdept'l Revenue	27,055	30,200	9,513	24,260	28,300	28,300	6.29
Interdepartmental Revenue	32,923	36,200	9,513	30,260	36,750	36,750	1.52
Total Revenue	14,254,018	13,343,710	5,821,338	12,150,314	13,163,747	13,163,747	1.35
Expense							
Wages	6,677,535	6,614,374	3,161,219	6,551,586	6,902,905	6,902,905	4.36
Benefits	999,771	927,857	423,308	932,519	946,878	946,878	2.05
Personnel Related Expenses	7,677,306	7,542,231	3,584,527	7,484,105	7,849,783	7,849,783	4.08
Purchased Services	2,397,899	2,749,492	1,266,574	2,521,193	2,687,613	2,687,613	2.25
Repairs and Maintenance	263,960	218,875	126,494	237,031	254,456	254,456	16.26

County of Sheboygan
2022 Summarized Budget Report

Rocky Knoll Health Care Center

<i>Description</i>	2020	2021	June, 2021	2021 Annual	2022 Budget	2022 Board	% Chg from
	<i>Actual</i>	<i>Budget</i>	<i>YTD</i>	<i>Projection</i>	<i>Request</i>	<i>Adopted Budget</i>	<i>2021 Budget</i>
General Operating	1,154,731	1,001,625	459,423	1,065,390	958,810	958,810	4.27
Fixed Charges	31,145	31,750	14,156	28,964	30,830	30,830	2.90
Bad Debt Expense	5,000	5,000		5,000	5,000	5,000	
Building & Improvement Depreciation	432,136		216,064				
Other Improvements Depreciation	19,819		13,190				
Infrastructure & Improvements Depreciation			1,085				
Machinery & Equipment Depreciation	152,772		89,113				
Operating Expense	4,457,461	4,006,742	2,186,099	3,857,578	3,936,709	3,936,709	1.75
Employee Related Insurance	1,796,022	2,187,636	978,428	1,972,985	2,171,157	2,171,157	.75
Insurance Charges	47,631	56,906	28,453	56,906	59,045	59,045	3.76
Repairs & Maintenance Charges	9,465	15,500	15,640	20,940	15,500	15,500	
System Operation Charges	202,778	216,348	106,356	214,948	241,189	241,189	11.48
Other Interdepartmental Charges	233,128	239,588	118,418	239,588	245,278	245,278	2.37
Interdepartmental Charges	2,289,024	2,715,978	1,247,296	2,505,367	2,732,169	2,732,169	.60
Buildings and Improvements			5,145	40,145			
Machinery and Equipment				209,180			
Capital Outlay			5,145	249,325			
Total Expense	14,423,791	14,264,951	7,023,067	14,096,375	14,518,661	14,518,661	1.78
Operating Transfers In			16,886	16,886	350,221	350,221	
Operating Transfers Out	88,412			57,705			
Tax Levy Required / (Contributed)	826,459	921,241	460,620	921,241	1,004,693	1,004,693	9.06

Sheriff

Function: Justice & Law

Fund: General Fund

Mission Statement:

The mission of the Sheriff's Department is "To serve all citizens of Sheboygan County by providing the highest level of professional law enforcement, correctional and support services possible. We will work together in partnership with our community to continually improve and sustain public safety and quality of life".

Summary of Responsibilities:

The Sheriff's Department enforces all laws and keeps and preserves the peace within the County. The department provides housing, care and security of inmates, attends to and provides security for the circuit courts and court commissioner, and serves or executes all processes, writs, precepts, and other lawful orders issued by the courts.

Table of Organization Summary:

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Full-Time Equivalents (adopted budget)	191.70	192.00	197.30	193.05	192.21

County of Sheboygan
2022 Summarized Budget Report

Sheriff

<i>Description</i>	<i>2020 Actual</i>	<i>2021 Budget</i>	<i>June, 2021 YTD</i>	<i>2021 Annual Projection</i>	<i>2022 Budget Request</i>	<i>2022 Board Adopted Budget</i>	<i>% Chg from 2021 Budget</i>
Revenue							
Federal Grants	542,199		506	506			
State Grants	188,008	110,070	76,647	175,245	186,904	186,904	69.80
Violations, Judgements, Damages	475		520	520			
Public Charges for:							
General Government	599	950	607	1,200	750	750	21.05
Public Safety	1,700,834	1,785,314	1,096,413	1,876,628	1,564,345	1,564,345	12.38
Health Care Services	2,296	2,000	1,576	2,500	2,200	2,200	10.00
Rent Revenue	67,957	69,499	34,671	69,499	71,584	71,584	3.00
Donations	2,498		657	700	700	700	
Other Misc. Revenue	328,346	283,178	182,766	347,568	277,499	277,499	2.01
General Revenue	2,833,212	2,251,011	1,394,363	2,474,366	2,103,982	2,103,982	6.53
Interdepartmental Revenue							
Repairs & Maintenance Services	863	1,575	189	500	1,575	1,575	
Public Safety Revenue		1,200	1,200	1,200	1,200	1,200	
Other Interdept'l Revenue	877	2,000	260	1,400	2,000	2,000	
Interdepartmental Revenue	1,740	4,775	1,649	3,100	4,775	4,775	
Total Revenue	2,834,952	2,255,786	1,396,012	2,477,466	2,108,757	2,108,757	6.52

County of Sheboygan
2022 Summarized Budget Report

Sheriff

<i>Description</i>	<i>2020 Actual</i>	<i>2021 Budget</i>	<i>June, 2021 YTD</i>	<i>2021 Annual Projection</i>	<i>2022 Budget Request</i>	<i>2022 Board Adopted Budget</i>	<i>% Chg from 2021 Budget</i>
Expense							
Wages	12,616,633	12,447,924	6,221,732	12,549,058	12,594,514	12,594,514	1.18
Benefits	2,011,771	2,033,575	986,948	2,041,374	2,049,992	2,049,992	.81
Personnel Related Expenses	14,628,404	14,481,499	7,208,680	14,590,432	14,644,506	14,644,506	1.13
Purchased Services	2,283,297	2,411,905	1,172,502	2,317,765	2,363,485	2,363,485	2.01
Repairs and Maintenance	125,268	121,355	42,619	130,586	119,221	119,221	1.76
General Operating	945,073	808,462	397,973	803,269	903,474	903,474	11.75
Fixed Charges	479,051	367,278	256,785	639,116	664,381	664,381	80.89
Operating Expense	3,832,689	3,709,000	1,869,879	3,890,736	4,050,561	4,050,561	9.21
Employee Related Insurance	3,014,587	3,447,190	1,617,418	3,430,364	3,374,062	3,374,062	2.12
Insurance Charges	117,997	127,494	63,747	127,494	139,885	139,885	9.72
Repairs & Maintenance Charges	2,206	2,600	1,165	2,600	2,600	2,600	
System Operation Charges	350,448	410,074	202,864	408,874	479,078	479,078	16.83
Other Interdepartmental Charges	77,495	79,000	39,355	79,000	80,854	80,854	2.35
Interdepartmental Charges	3,562,733	4,066,358	1,924,548	4,048,332	4,076,479	4,076,479	.25
Buildings and Improvements	52,075						
Machinery and Equipment	43,270		5,850				
Computer and Systems Equipment		74,000		74,000	10,000	10,000	86.49
Vehicles	381,161	285,127	282,646	285,127	388,135	388,135	36.13
Capital Outlay	476,506	359,127	288,496	359,127	398,135	398,135	10.86
Total Expense	22,500,332	22,615,984	11,291,603	22,888,627	23,169,681	23,169,681	2.45

County of Sheboygan
2022 Summarized Budget Report

Sheriff

<i>Description</i>	<i>2020 Actual</i>	<i>2021 Budget</i>	<i>June, 2021 YTD</i>	<i>2021 Annual Projection</i>	<i>2022 Budget Request</i>	<i>2022 Board Adopted Budget</i>	<i>% Chg from 2021 Budget</i>
<i>Operating Transfers In</i>	239,009	76,358	43,350	82,208	100,000	100,000	30.96
<i>Tax Levy Required / (Contributed)</i>	19,688,121	20,283,840	10,141,920	20,283,840	20,960,924	20,960,924	3.34

Capital Outlay for 2022 - \$5000+

Department: Sheriff

<u>ITEM DESCRIPTION</u>	<u>TOTAL COST OF ITEM(S)</u>	<u>REIMBURSEMENT AMOUNT</u>	<u>A / R</u>
Patrol Vehicles - 7	\$ 306,981.00	\$ (49,000.00)	R
Transport Van - 1	35,173.00	(7,000.00)	R
Unmarked Squad - 1	45,981.00	(7,000.00)	R
Replacement of data storage array - CID	10,000.00		R
Grand Total Amounts	\$ 398,135.00	\$ (63,000.00)	

Transportation - Airport Division

Function: Public Works
Fund: General Fund

Mission Statement:

The mission of the Airport Division is to provide outstanding airport support services, leadership, planning, and development so as to provide a safe, modern, and efficient transportation facility to citizens, air travelers, airport tenants, and clientele.

Summary of Responsibilities:

The Airport Division is responsible for the development, maintenance, and operation of the airports airside and landside infrastructure, administering Sheboygan County Code of Ordinance which relate to Airport Minimum Standards and Safety, and keeping the transportation facility operational and required to respond to airport incidents, emergencies, and other airport related situations 24 hours a day, 365 days a year.

Table of Organization Summary:

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Full-Time Equivalents (adopted budget)	4.20	3.20	3.38	3.38	3.40

County of Sheboygan
2022 Summarized Budget Report

Transportation - Airport Division

<i>Description</i>	<i>2020 Actual</i>	<i>2021 Budget</i>	<i>June, 2021 YTD</i>	<i>2021 Annual Projection</i>	<i>2022 Budget Request</i>	<i>2022 Board Adopted Budget</i>	<i>% Chg from 2021 Budget</i>
Revenue							
State Grants				47,036	103,964	103,964	
Public Charges for:							
Public Works	217,022	281,833	113,098	251,833	268,106	268,106	4.87
Rent Revenue	500						
Other Misc. Revenue	92,919	4,860	46,719	180,300	210,986	210,986	4,241.28
General Revenue	310,441	286,693	159,817	479,169	583,056	583,056	103.37
Interdepartmental Revenue							
Other Interdept'l Revenue	2,640	2,640	1,320	2,640	2,640	2,640	
Interdepartmental Revenue	2,640	2,640	1,320	2,640	2,640	2,640	
Total Revenue	313,081	289,333	161,137	481,809	585,696	585,696	102.43
Expense							
Wages	190,411	194,355	101,670	195,455	236,801	236,801	21.84
Benefits	26,474	27,159	13,902	27,159	32,370	32,370	19.19
Personnel Related Expenses	216,885	221,514	115,572	222,614	269,171	269,171	21.51
Purchased Services	139,519	54,450	113,380	232,000	269,636	269,636	395.20
Repairs and Maintenance	44,284	47,814	11,367	55,164	71,751	71,751	50.06
General Operating	48,889	52,035	34,333	63,860	65,740	65,740	26.34
Fixed Charges	24,668	26,867	785	26,867	25,000	25,000	6.95
Operating Expense	257,359	181,166	159,865	377,891	432,127	432,127	138.53

County of Sheboygan
2022 Summarized Budget Report

Transportation - Airport Division

<i>Description</i>	<i>2020 Actual</i>	<i>2021 Budget</i>	<i>June, 2021 YTD</i>	<i>2021 Annual Projection</i>	<i>2022 Budget Request</i>	<i>2022 Board Adopted Budget</i>	<i>% Chg from 2021 Budget</i>
Employee Related Insurance	24,230	50,959	13,564	26,969	53,888	53,888	5.75
Insurance Charges	10,519	14,277	7,139	14,277	15,604	15,604	9.29
Repairs & Maintenance Charges	18,830	16,000	32,175	41,554	16,500	16,500	3.13
System Operation Charges	8,884	7,942	3,907	7,942	10,060	10,060	26.67
Other Interdepartmental Charges	8,310	8,500	4,250	8,500	8,500	8,500	
Interdepartmental Charges	70,773	97,678	61,034	99,242	104,552	104,552	7.04
Machinery and Equipment	153,506		10,641	164,215			
Computer and Systems Equipment	12,482						
Capital Outlay	165,988		10,641	164,215			
Total Expense	711,005	500,358	347,111	863,962	805,850	805,850	61.05
Operating Transfers Out	8,259						
Equity							
Use of Undesignated Fund Balance				171,128			
Total Equity				171,128			
Tax Levy Required / (Contributed)	357,060	211,025	105,515	211,025	220,154	220,154	4.33

Transportation - Highway Division

Function: Public Works

Fund: Internal Services Fund

Mission Statement:

The mission of the Highway Division is creating safe and reliable transportation today and tomorrow.

Summary of Responsibilities:

The Highway Division is responsible for the maintenance, design and construction of county trunk highways, maintenance of state trunk, interstate highways, and local township roads within the County, gravel crushing, blacktop production, grading and construction, bridge maintenance and inspection, and roadway marking and signing.

Table of Organization Summary:

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Full-Time Equivalents (adopted budget)	99.76	99.07	100.91	97.20	95.35

County of Sheboygan
2022 Summarized Budget Report

Transportation - Highway Division

<i>Description</i>	<i>2020 Actual</i>	<i>2021 Budget</i>	<i>June, 2021 YTD</i>	<i>2021 Annual Projection</i>	<i>2022 Budget Request</i>	<i>2022 Board Adopted Budget</i>	<i>% Chg from 2021 Budget</i>
Revenue							
Federal Grants	38,824						
State Grants	3,110,771	3,424,000	1,895,370	3,549,680	3,549,680	3,549,680	3.67
Charges to State of Wisconsin	2,466,965	2,091,200	1,386,543	2,091,200	2,090,600	2,090,600	.03
Charges - Other Local Gov'ts	6,786,843	4,391,520	2,572,331	4,391,520	4,599,320	4,599,320	4.73
Violations, Judgements, Damages			81				
Public Charges for:							
General Government	10,250	12,000	6,050	12,000	12,000	12,000	
Public Works	30,270	12,000	17,828	17,828	12,000	12,000	
Rent Revenue	8,820	4,000	4,000	6,000	9,800	9,800	145.00
Donations	16,839						
Other Misc. Revenue	214,035	25,000	4,054	25,000	25,000	25,000	
General Revenue	12,683,617	9,959,720	5,886,257	10,093,228	10,298,400	10,298,400	3.40
Interdepartmental Revenue							
Repairs & Maintenance Services	343,473	77,419	173,541	175,000	87,585	87,585	13.13
Other Interdept'l Revenue	5,082,299	7,008,500	2,133,560	7,008,500	9,503,500	9,503,500	35.60
Interdepartmental Revenue	5,425,773	7,085,919	2,307,101	7,183,500	9,591,085	9,591,085	35.35
Total Revenue	18,109,389	17,045,639	8,193,358	17,276,728	19,889,485	19,889,485	16.68

County of Sheboygan
2022 Summarized Budget Report

Transportation - Highway Division

<i>Description</i>	<i>2020 Actual</i>	<i>2021 Budget</i>	<i>June, 2021 YTD</i>	<i>2021 Annual Projection</i>	<i>2022 Budget Request</i>	<i>2022 Board Adopted Budget</i>	<i>% Chg from 2021 Budget</i>
Expense							
Wages	5,903,681	5,731,075	2,924,801	5,781,075	5,865,890	5,865,890	2.35
Benefits	889,428	798,725	399,335	798,725	800,061	800,061	.17
Personnel Related Expenses	6,793,109	6,529,800	3,324,137	6,579,800	6,665,951	6,665,951	2.09
Purchased Services	1,800,750	1,195,760	393,484	1,100,793	4,937,025	4,937,025	312.88
Repairs and Maintenance	1,100,286	980,350	453,188	976,100	948,600	948,600	3.24
General Operating	6,303,940	6,374,181	3,015,542	6,493,652	5,856,495	5,856,495	8.12
Fixed Charges	267,340	170,000	53,569	165,000	170,000	170,000	
Bad Debt Expense			266				
Building & Improvement Depreciation	506,133		330,544				
Other Improvements Depreciation	66,264		28,867				
Infrastructure & Improvements Depreciation	27,931		13,965				
Machinery & Equipment Depreciation	1,220,990		734,158				
Operating Expense	11,293,632	8,720,291	5,023,585	8,735,545	11,912,120	11,912,120	36.60
Employee Related Insurance	1,543,934	1,842,285	849,410	1,842,285	1,880,865	1,880,865	2.09
Insurance Charges	267,911	256,832	128,416	256,832	268,776	268,776	4.65
Repairs & Maintenance Charges	18,522	14,500	10,210	18,000	18,450	18,450	27.24
System Operation Charges	111,471	130,087	64,926	130,237	115,273	115,273	11.39
Other Interdepartmental Charges	121,816	147,342	66,829	147,342	147,962	147,962	.42
Interdepartmental Charges	2,063,654	2,391,046	1,119,791	2,394,696	2,431,326	2,431,326	1.68

County of Sheboygan
2022 Summarized Budget Report

Transportation - Highway Division

<i>Description</i>	<i>2020 Actual</i>	<i>2021 Budget</i>	<i>June, 2021 YTD</i>	<i>2021 Annual Projection</i>	<i>2022 Budget Request</i>	<i>2022 Board Adopted Budget</i>	<i>% Chg from 2021 Budget</i>
Land and Land Improvements			35,775	40,000			
Machinery and Equipment		1,014,000	1,271,262	1,357,862	1,575,000	1,575,000	55.33
Vehicles		1,000,000	625,810	1,140,156	550,000	550,000	45.00
Capital Outlay		2,014,000	1,932,847	2,538,018	2,125,000	2,125,000	5.51
Total Expense	20,150,395	19,655,137	11,400,360	20,248,059	23,134,397	23,134,397	17.70
Operating Transfers In	16,076	421,400	430,775	430,775	1,743,900	1,743,900	313.83
Operating Transfers Out					750,000	750,000	
Equity							
Use of Undesignated Fund Balance				352,458	750,000	750,000	
Total Equity				352,458	750,000	750,000	
Tax Levy Required / (Contributed)	2,811,186	2,188,098	1,094,046	2,188,098	1,501,012	1,501,012	31.40

Capital Outlay for 2022 - \$5000+

Department: Highway

<u>ITEM DESCRIPTION</u>	<u>TOTAL COST OF ITEM(S)</u>	<u>REIMBURSEMENT AMOUNT</u>	<u>A / R</u>
Grader	\$ 340,000.00	\$	R
Tandem Double Wing Plow Truck	\$ 310,000.00		R
Tandem Plow truck	\$ 275,000.00		R
Tandem Plow truck	\$ 275,000.00		R
Excavator	\$ 235,000.00		R
Roller Gravel	\$ 150,000.00		A
Loader	\$ 300,000.00		R
Crew Cab	\$ 75,000.00		R
Crew Cab	\$ 65,000.00		R
Chipper	\$ 40,000.00		R
Patch Heater	\$ 60,000.00		R
Grand Total Amounts	\$ 2,125,000.00	\$	

Treasurer

Function: General Administration

Fund: General Fund

Mission Statement:

The mission of the Treasurer's department is to serve the public and other units of government in the most friendly, efficient, and effective manner possible by providing assessment, tax, and real property information.

Summary of Responsibilities:

The County Treasurer is responsible for receipting monies and tracking expenditures of the County, collecting second installment and delinquent taxes and foreclosing on tax delinquent properties. Included here are the real property lister functions which include proper maintenance of accurate ownership and description information on parcels.

Table of Organization Summary:

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Full-Time Equivalents (adopted budget)	7.78	7.09	8.00	8.10	8.15

County of Sheboygan
2022 Summarized Budget Report

Treasurer

<i>Description</i>	<i>2020 Actual</i>	<i>2021 Budget</i>	<i>June, 2021 YTD</i>	<i>2021 Annual Projection</i>	<i>2022 Budget Request</i>	<i>2022 Board Adopted Budget</i>	<i>% Chg from 2021 Budget</i>
Revenue							
Sales and Use Tax	175	162	121	162	200	200	23.46
Interest and Penalty on Tax	35,406	18,200		18,200	18,200	18,200	
In Rem Fees	1,800	1,800	1,950	1,950	1,800	1,800	
Federal Grants	3,180	1,380	1,095	1,380	1,310	1,310	5.07
State Gov't Pay't Lieu Tax	71,586	71,600	70,258	71,600	70,500	70,500	1.54
Charges - Other Local Gov'ts	18,935	17,700		17,700	19,700	19,700	11.30
Public Charges for:							
General Government	2,450	2,750	797	2,750	2,650	2,650	3.64
Other Misc. Revenue	296,857	48,008	7,447	48,008	45,373	45,373	5.49
General Revenue	430,389	161,600	81,668	161,750	159,733	159,733	1.16
Total Revenue	430,389	161,600	81,668	161,750	159,733	159,733	1.16
Expense							
Wages	356,564	368,038	185,373	368,038	382,664	382,664	3.97
Benefits	48,689	52,076	24,714	52,076	53,056	53,056	1.88
Personnel Related Expenses	405,252	420,114	210,087	420,114	435,720	435,720	3.71
Purchased Services	39,582	49,195	20,427	48,510	60,360	60,360	22.70
Repairs and Maintenance	7,374	8,424	840	8,424	9,200	9,200	9.21
General Operating	71,010	61,465	20,378	61,500	68,990	68,990	12.24
Fixed Charges	1,405	1,533	639	1,533	1,533	1,533	
Bad Debt Expense	10	52	200-	52	52	52	
Operating Expense	119,381	120,669	42,083	120,019	140,135	140,135	16.13

County of Sheboygan
2022 Summarized Budget Report

Treasurer

<i>Description</i>	<i>2020 Actual</i>	<i>2021 Budget</i>	<i>June, 2021 YTD</i>	<i>2021 Annual Projection</i>	<i>2022 Budget Request</i>	<i>2022 Board Adopted Budget</i>	<i>% Chg from 2021 Budget</i>
Employee Related Insurance	123,597	138,740	65,154	138,740	130,755	130,755	5.76
Insurance Charges	2,172	2,433	1,217	2,433	2,247	2,247	7.64
System Operation Charges	50,791	47,532	23,608	47,532	49,748	49,748	4.66
Other Interdepartmental Charges	1,521	1,579	790	1,579	1,589	1,589	.63
Interdepartmental Charges	178,081	190,284	90,769	190,284	184,339	184,339	3.12
Land and Land Improvements	22,686						
Computer and Systems Equipment		18,000		18,000			100.00
Capital Outlay	22,686	18,000		18,000			100.00
Total Expense	725,401	749,067	342,939	748,417	760,194	760,194	1.49
Operating Transfers In	1,611	23,350	5,376	23,350	18,925	18,925	18.95
Tax Levy Required / (Contributed)	557,123	564,117	282,057	564,117	581,536	581,536	3.09

UW Extension

Function: General Administration

Fund: General Fund

Mission Statement:

The mission of UW Extension is to help the people of Wisconsin and Sheboygan County apply university research, knowledge, and resources to meet their educational needs wherever they live and work.

Summary of Responsibilities:

The UW Extension is the local source of information for the University of Wisconsin system. Educational programming is carried out through four broad program areas: agriculture and natural resources, community, natural resource and economic development; family living education; and 4-H youth development.

Table of Organization Summary:	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Full-Time Equivalent (adopted budget)	2.20	2.20	2.20	3.20	3.20

County of Sheboygan
2022 Summarized Budget Report

UW Extension

Description	2020 Actual	2021 Budget	June, 2021 YTD	2021 Annual Projection	2022 Budget Request	2022 Board Adopted Budget	% Chg from 2021 Budget
<i>Revenue</i>							
State Grants	2,115						
Public Charges for:							
General Government	13,449	18,650	5,426	10,000	17,150	17,150	8.04
Conservation and Development		3,500	5,828	6,308	5,900	5,900	68.57
Interest Income	188	150	30	60	150	150	
Donations	35						
Other Misc. Revenue	9,979	12,285	11,017	14,659	12,285	12,285	
General Revenue	25,765	34,585	22,301	31,027	35,485	35,485	2.60
<i>Total Revenue</i>	25,765	34,585	22,301	31,027	35,485	35,485	2.60
<i>Expense</i>							
Wages	79,433	85,309	36,509	80,644	88,429	88,429	3.66
Benefits	10,419	11,734	4,705	11,074	11,967	11,967	1.99
Personnel Related Expenses	89,852	97,043	41,215	91,718	100,396	100,396	3.46
Purchased Services	219,041	232,592	101,874	203,558	216,142	216,142	7.07
Repairs and Maintenance	2,980	6,000	811	2,500	4,000	4,000	33.33
General Operating	18,742	28,543	7,224	29,259	34,105	34,105	19.49
Fixed Charges	12,092	11,172	5,586	11,172	11,172	11,172	
Operating Expense	252,855	278,307	115,496	246,489	265,419	265,419	4.63

County of Sheboygan
2022 Summarized Budget Report

UW Extension

Description	2020 Actual	2021 Budget	June, 2021 YTD	2021 Annual Projection	2022 Budget Request	2022 Board Adopted Budget	% Chg from 2021 Budget
Employee Related Insurance	40,372	48,165	19,250	44,930	50,449	50,449	4.74
Insurance Charges	1,700	1,947	974	1,947	2,005	2,005	2.98
System Operation Charges	20,181	22,573	10,672	22,353	25,659	25,659	13.67
Interdepartmental Charges	62,252	72,685	30,896	69,230	78,113	78,113	7.47
Total Expense	404,960	448,035	187,606	407,437	443,928	443,928	.92
Tax Levy Required / (Contributed)	414,351	413,450	206,726	413,450	408,443	408,443	1.21

UW Green Bay - Sheboygan Campus

Function: General Administration

Fund: General Fund

General Information:

The UW Green Bay - Sheboygan Campus provides an Associate Degree in the Arts and Sciences that is accessible and affordable, giving students the foundation to excel at a four-year institution and help build the skills needed for life-long learning.

County of Sheboygan
2022 Summarized Budget Report

UW Green Bay - Sheboygan Campus

<i>Description</i>	<i>2020 Actual</i>	<i>2021 Budget</i>	<i>June, 2021 YTD</i>	<i>2021 Annual Projection</i>	<i>2022 Budget Request</i>	<i>2022 Board Adopted Budget</i>	<i>% Chg from 2021 Budget</i>
<i>Expense</i>							
Repairs and Maintenance	106,818	82,039	37,184	81,075	79,977	79,977	2.51
General Operating	600	750	510	610	610	610	18.67
Operating Expense	107,418	82,789	37,694	81,685	80,587	80,587	2.66
Insurance Charges	19,711	28,198	14,099	28,198	29,022	29,022	2.92
Repairs & Maintenance Charges	1,842	622	1,590	2,000	2,000	2,000	221.54
Interdepartmental Charges	21,553	28,820	15,689	30,198	31,022	31,022	7.64
Other Improvements					44,000	44,000	
Capital Outlay					44,000	44,000	
<i>Total Expense</i>	<i>128,971</i>	<i>111,609</i>	<i>53,382</i>	<i>111,883</i>	<i>155,609</i>	<i>155,609</i>	<i>39.42</i>
<i>Tax Levy Required / (Contributed)</i>	<i>101,338</i>	<i>111,609</i>	<i>55,803</i>	<i>111,609</i>	<i>155,609</i>	<i>155,609</i>	<i>39.42</i>

Capital Outlay for 2022 - \$5000+

Department: UW GB - Sheboygan Campus

<u>ITEM DESCRIPTION</u>	<u>TOTAL COST OF ITEM(S)</u>	<u>REIMBURSEMENT AMOUNT</u>	<u>A / R</u>
Walking Path from South Lot line to East Parking Lot	\$ 44,000.00		A
Grand Total Amounts	<u>\$ 44,000.00</u>	<u>\$ -</u>	

Veterans Commission

Function: General Administration

Fund: General Fund

Mission Statement:

The mission of Veterans Commission is to provide financial aid to needy veterans, their survivors and dependents.

Summary of Responsibilities:

The Veterans Commission is responsible for having a three member County Veterans Service Commission (CVSC) in place to provide financial aid to needy veterans, their survivors and dependents.

Table of Organization Summary:

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Full-Time Equivalents (adopted budget)	0.20	0.20	0.20	0.30	0.30

County of Sheboygan
2022 Summarized Budget Report

Veterans Commission

<i>Description</i>	<i>2020 Actual</i>	<i>2021 Budget</i>	<i>June, 2021 YTD</i>	<i>2021 Annual Projection</i>	<i>2022 Budget Request</i>	<i>2022 Board Adopted Budget</i>	<i>% Chg from 2021 Budget</i>
<i>Expense</i>							
Wages	200	2,000		2,000	2,000	2,000	
Benefits	15	148		148	148	148	
Personnel Related Expenses	215	2,148		2,148	2,148	2,148	
Purchased Services	1,559	7,172		11,372	7,803	7,803	8.80
General Operating	7,311	10,869	1,386	12,279	10,820	10,820	.45
Operating Expense	8,870	18,041	1,386	23,651	18,623	18,623	3.23
Employee Related Insurance		4		4			100.00
Insurance Charges	47	43	21	43	41	41	4.65
System Operation Charges		561	281	561			100.00
Interdepartmental Charges	47	608	302	608	41	41	93.26
<i>Total Expense</i>	<i>9,132</i>	<i>20,797</i>	<i>1,688</i>	<i>26,407</i>	<i>20,812</i>	<i>20,812</i>	<i>.07</i>
<i>Equity</i>							
Use of Undesignated Fund Balance				5,800			
<i>Total Equity</i>				<i>5,800</i>			
<i>Tax Levy Required / (Contributed)</i>	<i>19,997</i>	<i>20,797</i>	<i>10,399</i>	<i>20,797</i>	<i>20,812</i>	<i>20,812</i>	<i>.07</i>

Veterans Services

Function: General Administration

Fund: General Fund

Mission Statement:

The mission of the Veterans Service Department is to provide timely and quality service for veterans seeking assistance with local, state, and federal benefit programs. We advocate for and support the military veterans and their families in our county.

Summary of Responsibilities:

The Veterans Services department provides help for veterans seeking assistance with local, state, and federal benefit programs; provides assistance to dependents and/or spouses, and maintains a record of burials of all veterans within the county.

Table of Organization Summary:	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Full-Time Equivalents (adopted budget)	3.00	3.00	3.00	3.00	3.00

County of Sheboygan
2022 Summarized Budget Report

Veterans Services

<i>Description</i>	<i>2020 Actual</i>	<i>2021 Budget</i>	<i>June, 2021 YTD</i>	<i>2021 Annual Projection</i>	<i>2022 Budget Request</i>	<i>2022 Board Adopted Budget</i>	<i>% Chg from 2021 Budget</i>
Revenue							
Federal Grants	2,574						
State Grants	13,000	13,000	13,000	13,000	13,650	13,650	5.00
Donations	2,903		700	700			
Other Misc. Revenue	57		28	32			
General Revenue	18,533	13,000	13,728	13,732	13,650	13,650	5.00
Total Revenue	18,533	13,000	13,728	13,732	13,650	13,650	5.00
Expense							
Wages	162,074	167,211	83,326	167,960	172,994	172,994	3.46
Benefits	21,718	23,660	11,149	23,767	24,047	24,047	1.64
Personnel Related Expenses	183,793	190,871	94,475	191,727	197,041	197,041	3.23
Purchased Services	2,856	2,772	767	2,772	2,772	2,772	
Repairs and Maintenance	567	490	221	490	490	490	
General Operating	17,359	16,166	5,169	14,536	19,915	19,915	23.19
Operating Expense	20,782	19,428	6,157	17,798	23,177	23,177	19.30
Employee Related Insurance	63,757	72,195	36,105	72,196	75,623	75,623	4.75
Insurance Charges	738	801	401	801	856	856	6.87
System Operation Charges	16,550	20,649	10,189	20,429	21,521	21,521	4.22
Interdepartmental Charges	81,045	93,645	46,694	93,426	98,000	98,000	4.65
Total Expense	285,620	303,944	147,326	302,951	318,218	318,218	4.70
Tax Levy Required / (Contributed)	279,425	290,944	145,474	290,944	304,568	304,568	4.68